

Paul Asselin and Judith Asselin

v.

Town of Deerfield

Docket No. 5567-88

DECISION

A hearing in this appeal was scheduled for December 6, 1990. Neither the "Taxpayers" nor the "Town" appeared, but consistent with our rule, TAX 102.03(g), the parties were not defaulted. Accordingly, we decide this appeal based on the evidence before us.

The Taxpayers appeal, pursuant to RSA 76:16-a, the Town's 1988 assessment of \$113,200 (land, \$13,800; buildings, \$99,400) placed on their real estate located on Currier Road, consisting of a residence, garage, pool, and barn on 103 acres of land, of which 100 acres are in current use (the Property). The Taxpayers also own a three-acre parcel of land assessed for \$8,000.

The Taxpayers have the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayers paying an unfair and disproportionate share of taxes. See 76:16-a; Tax 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985).

The Taxpayers argued the building, pool, and foundation were overassessed compared to other properties. However, the Taxpayers failed to submit any evidence to support their arguments.

The Town supplied copies of the assessment record cards for the Board's files, and the Board checked the Town's calculations.

We find the Taxpayers failed to prove their assessment was disproportional. The order is, therefore:

Request for abatement denied.

December 12, 1990

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Peter J. Donahue

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Paul and Judith Asselin, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Deerfield.

December 12, 1990

Michele E. LeBrun, Clerk