

Glynda R. Cormier  
v.  
Town of Lancaster  
  
Docket No. 5572-88

**DECISION**

A hearing in this appeal was held, as scheduled, on September 28, 1990. The Taxpayer was not present. The Town was represented by John W. McSorley, State of New Hampshire Department of Revenue Administration.

The Taxpayer appealed the denial of her application for abatement by the Selectmen of the Town of Lancaster, the assessment of \$120,850 (land, \$41,300; buildings, \$79,550) placed on her real estate, located at 33 North Main Street for the 1988 tax year. The subject property consists of a 1 1/4 story dwelling with an enclosed garage with a 38' x 52' footprint, situated at approximately 1/3 acre of land.

Neither party challenged the Department of Revenue Administration's equalization ratio of 100% for the 1988 tax year for the Town of Lancaster. Based on that ratio the Taxpayer's assessment equates to a market value of \$120,850, as of April 1, 1988.

The Taxpayer presented no evidence of value or other reasons for this appeal other than a denial by the Board of Selectmen of her abatement application to the Town of Lancaster.

The Town's representative, Mr. McSorley, explained the basis for the Town's assessment of \$120,850 for the subject property.

The Board finds the Taxpayer presented no evidence of value or other reasons for an abatement.

The Board therefore rules the Taxpayer has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayer's just share of the common tax burden. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

---

George Twigg, III, Chairman

---

Peter J. Donahue, Member

---

Ignatius MacLellan, Member

Date: October 23, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Glynda R. Cormier, taxpayer; and Chairman, Selectmen of Lancaster.

---

Michele E. LeBrun, Clerk

Date: October 23, 1990

0009