

Adolphos G. Meier and Sandra Worthen Brown
v.
Town of Milford

Docket Nos. 5682-88 and 7398-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 and 1989 assessments of \$247,400 (land, \$186,400, buildings, \$61,000) and \$132,000 (land, \$54,900; building, \$77,100), respectively, consisting of a wood framed building on approximately one acre (the Property). The Taxpayers failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board. For the reasons stated below, the appeal for abatement is denied.

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 RSA 76:16-a; Tax 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers failed to carry their burden and prove any disproportionality.

The Taxpayers argued in their written submittal that they were overassessed because: 1) their lot drops off steeply in the rear; 2) their property should be depreciated more for being located in a noisy commercial zone; and 3) in comparison to a neighbors house, the Langdells, their property should be assessed residentially for no more than \$110,000.

The Town argued in 1988, the property was used as a commercial property (veterinary clinic) and was and should be appraised at its commercial value; 2) in 1989 the Taxpayers applied for and received an exemption for a residential property located in a commercial zone (RSA 75:10); and 3) based on several comparable sales, both the commercial and residential values were equitable.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment.

The sales submitted by the Town clearly supported the valuation as commercial in 1988 and the residential value for 1989.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

Michele E. LeBrun, Member

Date: May 29, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Adolphos G. Meier and Sandra Worthen Brown, taxpayers; and Chairman, Selectmen of Milford.

Melanie J. Ekstrom, Deputy Clerk

Date: May 29, 1991

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