

Thurston Williams and Gladys Williams
v.
Town of Milford

Docket No. 5683-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$318,300 (land, \$157,800, buildings, \$160,500) on the real estate, consisting of approximately 51 acres with two dwellings located on Judd Hall Road (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 writing that: 1) the land value was excessive due to wetness and slope of the parcel and 2) the increase of the land assessment from 1987 to 1988 as the result of the revaluation was excessive.

The Town argued: 1) based on submitted land sales, the land portion of the valuation was low which was offset by a slight overvaluation of the cottage, one of the two dwellings on the parcel; 2) the land was subsequently subdivided in 1989 into 12 additional lots one of which has sold for \$40,000 and 3) considering the property as a whole, the assessment is fair in light of the parcel's development potential.

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

The land sales submitted by the Town, photographs of the improvements including the two dwellings, ponds, sluiceways, etc., and the subsequent subdivision of the property all support that the assessment is equitable and proportional.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

Michele E. LeBrun, Clerk

Date: May 29, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Thurston & Gladys Williams, taxpayers; and the Chairman, Selectmen of Milford.

Melanie J. Ekstrom, Deputy Clerk

Date: May 29, 1991

0009