

Robert J. Gallagher and Gertrude M. Gallagher

v.

Town of Thornton

Docket No. 5721-88

DECISION

A hearing in this appeal was scheduled for September 14, 1990. Neither the Taxpayers nor the Town was represented. The Board does not default either party for failure to appear, but instead bases its decision on evidence submitted by the parties as well as any reports or information from Board sources.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$77,000 placed on their real estate, located on Unit 1-B White Birches, Snowood Drive real estate, for the 1988 tax year.

The equalization ratio for the Town of Thornton for the 1988 tax year was 62%.

The Taxpayer paid \$110,000 for the property in 1988.

The Taxpayer in a written statement to the Board observed:
"The town is in effect lowering the value of the vacation property by taxing at a higher valuation than surrounding towns which are experiencing the same overbuild of condominiums as Thornton. This is lowering the market value relative to other vacation property in the area as most buyers would prefer to put what money they can afford into the property rather than taxes and can be flexible (sic.) about which town to buy in."

The Taxpayer referred to four comparable units owned by J. Napolillo, D. Bizer, B. Butterworth, B. Gray.

The Taxpayer did not supply the Board with copies of the property

assessed cards for the above comparables.

The Board of Tax and Land Appeals Review Inspector, Mr. J. P. Estey, filed a written report in which he cited the following sales:

Unit 4 - CMB to Butterworth	4-3-89	\$139,000
F-2 - Stearnes Elect. to L. McCoy	6-16-89	\$144,000

Mr. Estey further notes that the 1989 assessment of \$121,100 when equalized amounts to a valuation of \$75,100 ($\$121,100 \times .62$).

The Board finds the best evidence to be that of it's review inspector and therefore rules:

The Taxpayer's have 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: September 26, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Robert J. & Gertrude M. Gallagher, taxpayers; and Chairman, Selectmen of Thornton.

Michele E. LeBrun, Clerk

Date: September 26, 1990

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