

Beaver Falls Sportsmen's Association

v.

Town of Stewartstown

Docket No.: 5901-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$11,775 (land only) on their real estate on Route 145, consisting of six acres of unimproved land (the Property). The Taxpayer and the Town waived a hearing and agreed to allow the board to decide the appeal on written submittals. The board has reviewed the written submittals and issues the following decision. For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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).

The Taxpayer argued the assessment was excessive because the abutter claims most of the Property except for a 10' by 920' strip of useless land between Route 145 and a beaver brook.

The Town submitted a copy of the Taxpayer's assessment record card and that of the abutter, Louis Lemieux.

The board finds that the copy of the deeds showing the chain of title back to 1918 supports the Town's area of six acres more or less. If indeed the abutter has some legal claim against the Property, no evidence was submitted to substantiate the Taxpayer's assertion. The title abstract shows a conveyance out by Champagne of the Property and an eventual conveyance to the Taxpayer. Given the lack of any creditable evidence that the Taxpayer does not own the Property and also given the lack of any market value evidence to the contrary of the Town's assessment, the board must find that the Taxpayer failed to prove the Property's assessment was disproportional.

Motions for reconsideration of this decision must be filed within twenty (20) days of the clerk's date below, not the date received. RSA 541:3.

The motion must state with specificity the reasons supporting the request, but generally new evidence will not be accepted. Filing this motion is a prerequisite for appealing to the supreme court. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Daniel W. O'Brien, and Chairman, Selectmen of Stewartstown.

Dated: August 7, 1992

Melanie J. Ekstrom, Deputy Clerk