

Carlton L. Hoyt
v.
Town of Fremont

Docket No. 5902-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$100,550 (land, \$49,000; buildings, \$51,550) on a modular home on .23 of an acre of land (the Property). The Taxpayer failed to appear, but consistent with our Rule, TAX 02.03(g), the Taxpayer was 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 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).

We find the Taxpayer failed to carry his burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because:

- 1) the home is not worth \$107,000; and
- 2) the most it could be sold for is \$85,000.

The Town argued:

1) an inspection of the Property was made after the appeal to the Town was filed and adjustments were made to the Property to arrive at an adjusted assessment of \$100,550 from the original \$107,900;

2) the Property has a small lot which is substandard by today's zoning; and

3) comparable properties and photographs submitted indicate the assessment is fair and equitable.

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

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg III, Chairman

Michele E. LeBrun

I certify that copies of the within decision have been mailed this date, postage prepaid, to Carlton L. Hoyt, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Fremont.

March 3, 1992

Melanie J. Ekstrom, Deputy Clerk

