

Joseph F. and Daisy Grzejka

v.

Town of Salem

Docket No.: 5942-89

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$22,100 (manufactured home only) on their real estate at 41 Coles Trailer Park, consisting of a 1984 manufactured home (MH) with a porch and shed (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 this burden.

The Taxpayers argued in their written submittals the assessment was excessive because:

- (1) the MH was purchased in November of 1984 for \$41,000 including \$2,000 for furniture; and
- (2) the MH has had no changes since 1984.

The Town argued the assessment was proper because:

- (1) the equalized assessment in 1989 indicated a market value of \$62,389 (\$22,100 / .36); and
- (2) three comparable sales in 1988 and 1989 ranged in price from \$60,000 to \$75,000 and, after adjustment, indicated a market value of the Taxpayers' MH of \$67,000.

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

The sales of recent manufactured homes in the same manufactured housing park as the Taxpayers indicates that the Taxpayers are properly assessed.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Paul B. Franklin, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Joseph F. & Daisy Grzejka, taxpayers; and the Chairman, Selectmen of Salem.

Dated: May 5, 1992  
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Valerie B. Lanigan, Clerk