

Gary R. LaPorte, Margaret L. Hamilton, and J. Allen McKinnon

v.

Town of Bethlehem

Docket No. 5944-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$783,650 (land, \$699,650, buildings, \$84,000) on Austin Road (206-61), consisting of 21 acres and a condominium unit (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).

The Taxpayers argued the assessment was excessive because:

"We feel the assessment is much more than the actual market value." No documentation was submitted to support this position.

The Town argued the assessment was proper because:

- (1) these are condo sites with foundations; and
- (2) a 30% developer's discount was given.

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

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Gary R. LaPorte, Margaret L. Hamilton, and J. Allen McKinnon, taxpayers; and Chairman, Selectmen of Bethlehem.

Valerie B. Lanigan, Clerk

Date: April 7, 1992

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