

Roland Frazier and Ronna Frazier

v.

Town of Richmond

Docket No. 6006-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$52,276 on the Taxpayers' "Property". The Town and the Taxpayers failed to appear, but consistent with our Rule, TAX 102.03(g), the Town and 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 their burden and prove any disproportionality.

The Taxpayers argued the assessment was excessive because an appraisal done in 1987 and 1990 concluded the Property had a \$98,000 value. The Taxpayers did not make any other arguments, and the Taxpayers did not submit the appraisal for the board to review.

The Town had not submitted any arguments argued.

We find the Taxpayers failed to prove their assessment was disproportional. The Taxpayers have the burden of proof. That burden is not carried simply by pointing to an appraisal, especially when the board did not receive the appraisal to review. 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 Roland and Ronna Frazier, taxpayers; and Chairman, Selectmen of Richmond.

Melanie J. Ekstrom, Deputy Clerk

Date: March 5, 1992

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