

Bertha L. Herrmann

v.

Town of Hinsdale

Docket No. 6074-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$174,400 (land, \$70,400, buildings, \$104,000) on a home with 45.5 acres (the Property). 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 her burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because:

- (1) the land "is nothing but water"; and
- (2) taxes have gone up.

The Town argued the assessment was proper because:

- (1) the house lot was assessed for \$21,780;
- (2) the additional 44.50 acres was assessed for only \$45,613, which reflected the Taxpayer's concerns about wetness; and
- (3) there is sufficient frontage to subdivide at least one house lot.

We find the Taxpayer failed to prove her assessment was disproportional.

We also find the Town supported the Property's assessment. The Taxpayer stated in 1991 three realtors thought she could sell her house with a homesite for \$165,000, leaving her the remaining land to sell or improve. Moreover, the Taxpayer testified she could subdivide at least one more lot. Certainly

the remaining land, even with its problems, was worth \$9,400.
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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 Bertha L. Herrmann, taxpayer; and Chairman, Selectmen of Hinsdale.

Valerie B. Lanigan, Clerk

Date: April 3, 1992

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