

**James Meehan and Willa Meehan
v.
Town of Alton**

Docket No. 6189-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$109,200 (land only) on Map 014, Lot 004 on Vallee Road (the Property). For the reasons stated below, the appeal for abatement is denied.

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.

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 abutting 1/2 acre parcel was not appraised at the same unit value as the subject property; final land values exceeded appraisal firm estimates; and the taxes have doubled as a result of a five fold increase in assessed value.

The Town argued the assessment was proper because unit values of larger parcels are less than unit values of smaller parcels; and adjustments were made to the abutting 1/2 acre parcel for topography and less desirable frontage (although greater in length). The Town presented Alton Sales Analysis for April 1, 1989, with more than forty land only sales, five acres and larger, to show that the valuation of the subject property was consistent with the method used by the Town.

We find the Taxpayers failed to prove their 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, Member

Date: August 6, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to James & Willa Meehan, taxpayers; and the Chairman, Selectmen of Alton.

Brenda L. Tibbetts, Clerk

Date: August 6, 1991

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