

**Phebe Gray**  
**v.**  
**Town of Danbury**

**Docket No. 6260-89**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$50,125 on a single-family home with a 1-acre homesite (the Property). The Town and the Taxpayer failed to appear, but consistent with our Rule, TAX 102.03(g), the Town and the Taxpayer were not defaulted. This decision is based on the evidence presented to the board. For the reasons stated below, the appeal for abatement is granted.

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, but we find the board inspector's revised assessment should be used.

The Taxpayer argued the assessment was excessive because: "kitchen needs roof badly, underpinning in kitchen is propped up by timber held by house jack, the house is leaning toward so., needs painting badly, 15 yrs. since last painting. I only ss to live on (sic)."

Nothing was submitted by the Town.

The board's inspector inspected the property, reviewed the property tax card, and filed a report with the board (copy attached). This report concluded the proper assessment should be \$42,450. The inspector increased the functional depreciation of the Property.

Based on the evidence we find the correct assessment should be \$42,450.

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If the taxes have been paid, the amount paid on the value in excess of \$42,450 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Phebe Gray, taxpayer; and Chairman, Selectmen of Danbury.

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Valerie B. Lanigan, Clerk

Date: April 3, 1992

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