

Pauline J. Morin

v.

Town of Northwood

Docket No.: 6284-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$152,800 (land, \$123,600; buildings, \$29,200) on her real estate, consisting of a seasonal cottage on a .34 acre lot fronting on Northwood Lake (the Property). The Taxpayer failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayer was 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 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 this burden.

The Taxpayer argued in her submission that the assessment was excessive because:

- (1) the lot was very steep making it difficult to maintain and difficult to use the drive;
- (2) the cottage can only be used seasonally and must be leveled annually due to resting on concrete blocks only.

The Town argued the assessment was proper because:

- (1) the steepness was recognized by the minus 35 percent topography adjustment; and
- (2) the slope of the Taxpayer's lot was similar to lots in this general neighborhood and all were assessed similarly.

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

The Town testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This testimony is evidence of proportionality. See Bedford Development Company v Town of Bedford, 122 N.H. 187, 189-90 (1982).
SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

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CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Pauline J. Morin, Taxpayer; Chairman, Selectmen of Northwood; and Mary E. Pinkham, Department of Revenue Administration.

Dated: May 5, 1992

Valerie B. Lanigan, Clerk

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