

Frank M. Csanyi and Sharon Csanyi

v.

Town of Alton

Docket No. 6381-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$56,300 (land only) on Hill Pond (the Property). For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved they were disproportionally taxed.

The Taxpayers argued the assessment was excessive because: 1) no structures on the Property; and 2) non-inhabitable (sic).

The Town argued the assessment should be adjusted to \$31,200 since the Property was probably unbuildable and was contiguous to and "treated" part of the Taxpayers' adjacent lot.

Based on the evidence, we find the correct assessment should be \$31,200 (land only).

If the taxes have been paid, the amount paid on the value in excess of \$31,200 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

Date: October 7, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Frank M. & Sharon Csanyi, taxpayers; and the Chairman, Selectmen of Alton.

Brenda L. Tibbetts, Clerk

Date: October 7, 1991

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