

Lloyd W. Cate and Jacquelyn R. Cate

v.

Town of Pembroke

Docket No. 6464-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$104,100 (land, \$63,850, buildings, \$40,250) on their real estate identified as Map 258 - Lot 36, consisting of a dwelling and outbuildings on 8.03 acres on Borough Road (the Property). For the reasons stated below, the appeal for abatement is denied.

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:

- (1) the Selectmen's adjustments of assessment in 1988 due to the correction of acreage were incorrect; and
- (2) "Mr. Dollard has shifted figures after the Board of Tax and Land Appeals (BTLA) set the valuation on my property to suit his own purposes."

The Town argued:

- (1) "Extensive help was given to Mrs. Cate even prior to the BTLA hearings trying to assist her in qualifying part of the property (2.35 acres) for current use in 1989 and the subsequent decision was applied to the 1989 current use assessment."

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The Taxpayer, Mrs. Jacquelyn Cate, told the Board that she was satisfied with the BTLA's decision on the 1988 appeal. The Board finds the Town's adjustment to the 1988 land assessment for 2.35 acres put in current use for 1989 (wetland) is reasonable and is not inconsistent with the 1988 land assessment of \$65,000 on the original 8.03 acres.

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

Paul B. Franklin, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Lloyd W. Cate and Jacquelyn R. Cate, taxpayers; and Chairman, Selectmen of Pembroke.

Valerie B. Lanigan, Clerk

Date: April 2, 1992

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