

Janet A. and Henry E. Check, Jr.

v.

Town of Raymond

Docket No.: 6702-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$82,600 (land, \$20,700; buildings, \$61,900) on 2 Cross Road (the Property). 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. 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 this burden.

The Taxpayers were not present nor were they represented. In a letter to the board (April 24, 1990), the Taxpayers wrote, "We are appealing our 1989 taxes. I understand we have the burden of proof, which we will prove at our hearing. We will

prove we have been paying a disproportionate amount of our tax burden for 1989."

The Town argued the assessment was proper. Comparable properties were submitted belonging to John A. Sproul, Sandra R. Mosher, and Carroll R. Howard and were used to support the valuation of the Check property.

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We find the Taxpayers failed to prove the Property's 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

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date,
postage prepaid, to Janet A. and Henry E. Check, Jr., Taxpayers; and Chairman,
Selectmen of Raymond.

Dated: September 16, 1992

Melanie J. Ekstrom, Deputy Clerk

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