

Alice Shute
v.
Town of Belmont

Docket No. 7032-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$95,500 (land only) on a 12-acre tract on Route 106 (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 her burden and prove any disproportionality.

The Taxpayer argued, in her appeal, the assessment was excessive because: "We feel the tax very high 12 acres very bad frontage. Don't know what land could be used for State appraiser Lamprey came up with around \$25,000. Appraisal fee." The Taxpayer also complained the taxes were high, especially given her fixed income.

The Town argued the assessment was proper because:

(1) it was a large tract in the commercial zone with potential subdivision;

(2) adjustments were made for the Taxpayer's complaints; and

(3) this assessment was in line with others in the Town.

The board's inspector inspected the property, reviewed the property tax card, and filed a report with the board. This report concluded, "No change in value."

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

August 23, 1991

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq.

I certify that copies of the within decision have been mailed this date, postage prepaid, to Alice Shute, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Belmont.

August 23, 1991

Brenda L. Tibbetts, Clerk