

Rancourt Estates Mobile Home Village IV

v.

Town of Derry

Docket No.: 7077-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$537,000 on a 35-site mobile-home park (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 the assessment was excessive because of "over valuation." No other evidence or arguments were presented.

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The Town submitted an appraisal report which included estimates of value by the cost, income and market approaches and an assessment comparison of comparable properties.

The Town argued the assessment was proper because it was supported by the report.

We find the Taxpayer 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

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Marco S. Rancourt, taxpayer; and Chairman, Selectmen of Derry.

Dated: June 26, 1992

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Valerie B. Lanigan, Clerk

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