

First Parkway Corp.

v.

Town of North Hampton

Docket Nos.: 7127-89 and 9658-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 and 1990 assessments of:

<u>Map/Lot #</u>	<u>Total Assessment (land only)</u>
002/046 01	\$76,700
002/046 02	\$88,100
002/046 03	\$78,850
002/046 08	\$86,050
002/046 10	\$79,050
002/046 11	\$79,200
002/046 12	\$90,600
002/046 13	\$78,550
002/046 14	\$84,350
002/046 15	\$76,450
002/046 16	\$77,500
002/046 17	\$80,050
002/046 21	\$93,850
002/046 23	\$86,700

The property consists of 14 undeveloped lots in a subdivision known as Ship Rock Estates (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessments were disproportionately high or unlawful, resulting in the Taxpayer paying an

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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 was neither present nor represented. No arguments or evidence were submitted to the board in writing prior to the hearing which would support an appeal for abatement.

The Town was not represented. Property Assessment cards were provided to the board for each of the 14 lots under appeal prior to the hearing.

According to the board's rules no one is defaulted for failure to appear. The board bases its decision on evidence submitted prior to the hearing.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

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CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to First Parkway Corp., Taxpayer; and Chairman, Selectmen of North Hampton.

Dated: December 17, 1992

Valerie B. Lanigan, Clerk

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REHEARING DECISION

A hearing on the above appeal was originally scheduled for December 15, 1992. Neither party appeared at the hearing; however, pursuant to the board's rules, neither party was defaulted for failure to appear and a decision was issued on December 17, 1992 based on evidence submitted prior to the hearing.

On December 24, 1992, a request for rehearing was filed by the Taxpayer who indicated that the original notice of hearing was never received. The motion was granted and a new hearing was scheduled for April 30, 1993.

Neither party appeared at the rehearing, no additional evidence was submitted, and the board received no letters or phone calls prior to the hearing to indicate either party's intent not to appear.

However, approximately 1 1/2 hours subsequent to the hearing, the board received a letter from Arnold Bloom, Esq. stating the FDIC was now handling the appeal and requesting the case be continued until new counsel could be engaged.

The board denies the request for continuance since, for the second time,

the case was already heard and decided before the taxpayer's request was received. Therefore the board affirms its decision of December 17, 1992.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Arnold Bloom, Esq. for First Parkway Corp., Taxpayer; and Chairman, Selectmen of North Hampton.

Valerie B. Lanigan, Clerk

Date:

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