

Charles F. Coffey and Jacqueline L. Coffey
v.
Town of Jefferson

Docket No. 7387-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$82,750 (land, \$6,950, buildings, \$75,800), consisting of a campground and dairy bar on 8.0 acres of land (the Property). For the reasons stated below, the appeal for abatement is denied.

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.

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 the assessment was excessive because:

1) the property was purchased in 1985 for \$295,000; at a 13% valuation rate, the assessment should be \$38,350;

2) when you compare the subject property to the abutting Lantern Motor Inn, the tax is out of line because the Lantern Motor Inn has twice as many rooms, three times more land and campsites, plus a store, but is assessed the same as the subject;

3) the Evergreen Motel is a fifteen year old, 18 unit motel, with a 12 site campground and a 20 to 30 year old snack bar.

The Town responded that the Lantern Inn was not 100% complete in 1989 when assessed and the assessment was adjusted using a ratio of 13% instead of the actual 15% equalized ratio.

We find the Taxpayers failed to prove their assessment was disproportional. The assessed value when equalized to 100% full market value as compared to a value then equalized is \$551,667. While that indicates an assessment for 1989 was probably excessive as compared to similar properties in Jefferson, it was not sufficient evidence to show that an abatement is warranted.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

Date: October 10, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Charles F. & Jacqueline L. Coffey, taxpayers; and the Chairman, Selectmen of Jefferson.

Brenda L. Tibbetts, Clerk

Date: October 10, 1991

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