

**Anna Mullen
v.
Town of Tilton**

Docket No. 7480-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$22,510 for a mobile home on Nutmeg Lane in Jensen's Park, "The Hemlocks" (the Property). 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 hearing was scheduled for 9:00 a.m. on March 17, 1992 in Concord, N.H. The Taxpayer was not present when the case was heard. The Taxpayer did arrive at 10:15 a.m. after the Town's Representative, Alice MacKinnon, had left the building. The Board did not default the Taxpayer, but relied on information in the Taxpayer's file.

The Taxpayer submitted a written statement on April 2, 1990 which argued the assessment was excessive because "a new "module" home in same park cost \$64,000. Mine was 1 year old and cost \$54,000. My taxes are higher." No further information was supplied.

The Town argued the assessment was proper because the 1990 revaluation found a value of \$59,900. The board concurs with the Town's position that the 1989 assessed value falls within a 5% range of the valuation of the comparable unit. The Taxpayer identified the owner of the "\$64,000" unit as Gladys

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Bettencourt. No property assessment card was supplied, so the board was unable to make a detailed analysis in order to determine if there were substantial differences in certain features of the Bettencourt unit.

We find the Taxpayer failed to prove her 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

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Anna Mullen, taxpayer; and Chairman, Selectmen of Tilton.

Valerie B. Lanigan, Clerk

Date: March 25, 1992

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