

Lorraine K. Fenn

v.

Town of Derry

Docket No.: 7541-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$104,400 (land, \$67,100; buildings, \$37,300) on a seasonal cottage with a 1.32-acre lot (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 made no arguments as to why the assessment was erroneous.

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

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

The Taxpayer did not present any credible evidence of the Property's fair market value. To carry her burden, the Taxpayer must make a showing of the Property's fair market value. This value will then be compared to the Property's assessment and the level of assessments generally in the Town. See, e.g., Appeal of NET Realty Holding Trust, 128 N.H. 795, 796 (1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

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

The board denies the Taxpayer's continuance motion that was postmarked June 9, 1992 and received June 11, 1992. The hearing notice was sent on March 20, 1992, and the Taxpayer waited until days before the hearing to seek the continuance. Even if requested earlier, the continuance would have been denied because the Taxpayer stated no valid reason to support a continuance. The board only grants continuances in extraordinary circumstances and being away is not one of them.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

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CERTIFICATION

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

Dated: June 22, 1992

Valerie B. Lanigan, Clerk

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