

Raymond A. and Lillian L. Griswold

v.

Town of Goshen

Docket No.: 7634-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessments of \$135,100 (land, \$86,150; buildings, \$48,950) on a .43-acre lot with a house; and \$76,850 (land, \$75,800; buildings, \$1,050) on a .39-acre lot with a shed, both located on Rand Pond Road (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayers have the burden of showing the assessments were 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 this burden.

The Taxpayers agreed the assessments did not warrant an adjustment.

The Town argued the assessments were proper because the Property's front-foot value is within range of comparable sales.

Board's Rulings

We find the Taxpayers failed to prove the Property's assessments were disproportional. We also find the Town supported the Property's assessments.

This board may award costs as in the superior court. RSA 71-B:9; TAX 201.05(c). Based on the following the board orders the Taxpayer's representative to pay the Town's costs of \$21.10 calculated at 1/3 of \$6.00 an hour times 8 hours and \$.17 per mile times 90 miles to be paid by Gary J. Karp. Costs are awarded where an appeal was frivolously filed or maintained.

We find the Taxpayers appeal was frivolously maintained. Mr. Karp shall pay the Town this \$21.10 within 10 days of the clerk's date below, sending a copy of the payment letter to the board. If Mr. Karp fails to so comply, the Town may file an enforcement motion with the board, and then the board may file an enforcement action in the Merrimack County Superior Court.

Motions for reconsideration of this decision must be filed within twenty (20) days of the clerk's date below, not the date received. RSA 541:3. The motion must state with specificity the reasons supporting the request, but generally new evidence will not be accepted. Filing this motion is a prerequisite for appealing to the supreme court. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

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 Gary J. Karp, Representative for the Taxpayers; Department of Revenue Administration; and Chairman, Selectmen of Goshen.

Dated: January 15, 1993

Valerie B. Lanigan, Clerk

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