

Julia B. Stearns

v.

Town of Goshen

Docket No.: 7639-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$93,350 (land, \$67,850; buildings, \$25,500) consisting of a .23-acre lot with a cottage on Rand Pond Road (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 argued the assessment was excessive because:

- 1) the road is not plowed during winter months;
 - 2) the cottage is not accessible six months of the year due to snow and mud;
- and

3) the Property has 77.8 feet of water frontage.

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The Town argued the assessment was proper because:

- 1) access and maintenance have been considered in the assessment; and
- 2) the Property is consistently assessed with other properties.

Board's Rulings

We find the Taxpayer failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment. Specifically, the board finds the 30% reduction given to the land for seasonal access was reasonable.

The Taxpayer did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayer should have made a showing of the Property's fair market value. This value would then have been 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.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Julia B. Stearns, Taxpayer; Department of Revenue

Administration; and Chairman, Selectmen of Goshen.

Dated: January 27, 1993

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Valerie B. Lanigan, Clerk