

Mary B. and James G. Galanes, Jr.

v.

Town of Chesterfield

Docket Nos. 7651-89 and 9670-90

DECISION

The Taxpayers' appeal, pursuant to RSA 7616-a, the "Town's" 1989 and 1990 assessments of \$494,000 (land, \$369,000; buildings, \$125,400) on Echo Cove, Map 5JA12 consisting of .5 acres with 329 feet shore frontage on Spoffard Lake with a Victorian summer house (the "Property"). For the reasons stated below, the appeal for abatement is granted.

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

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ORDER RE REQUEST FOR REHEARING

On June 18, 1992, the "Taxpayers'" appraiser submitted to the board a request for rehearing on the above captioned appeals. The appraiser proffered

new information with the rehearing request. The board disregarded this new information because, except in very limited situations not present here, the board does not accept new evidence after the hearing. Tax 201.05(d). Most of the remaining information submitted with the Taxpayers' rehearing request is reargument of the appeal, and those issues were directly decided by the board.

Concerning the shared well, such a situation might warrant an adjustment. However, insufficient facts were submitted at the hearing to warrant an adjustment. The adjustment for the shared septic system is generally given because the status and performance of a septic system is a definite factor in valuing a property.

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For the above reasons, the board hereby denies the Taxpayers' request for a rehearing.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

I certify that copies of the within order have been mailed this date, postage prepaid, to Dennis J. Chapman, representing the Taxpayers, to the Chairman, Board of Selectmen, Town of Chesterfield, and to Scott Bartlett, MMC.

August 13, 1992

Valerie B. Lanigan, Clerk

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