

Richard G. Drew, Inc.

v.

Town of Merrimack

Docket No.: 7854-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessments on the following properties.

Map/Lot #Land AssessmentBuilding AssessmentTotal Assessment

5D-3/004-002	\$29,000	\$63,800	\$92,800
5D-3/004-003	\$29,000	\$67,900	\$96,900
5D-3/004-004	\$29,000	\$61,000	\$90,000
5D-3/004-005	\$29,000	\$67,900	\$96,900
5D-3/004-006	\$29,000	\$63,800	\$92,800
5D-3/004-007	\$29,000	\$67,900	\$96,900
5D-3/004-008	\$29,000	\$63,800	\$92,800
5D-3/004-009	\$29,000	\$70,900	\$99,900
5D-3/004-010	\$29,000	\$61,000	\$90,000
5D-3/004-012	\$29,000	\$63,800	\$92,800

For the reasons stated below, the appeal for abatement is denied.

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.

The Taxpayer has the burden of showing the assessments were 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 assessments were excessive because:

- (1) the units were not completed on April 1, 1989, but they were assessed as completed; and
- (2) they exceeded the market values.

The Taxpayer did not submit any report to support its position.

The Town argued the assessments were proper because:

- (1) they were supported by sales in the complex as shown on the sales list submitted by the Town; and
- (2) in 1989, the assessments reflected the unfinished factor in some of the units.

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

#### **Board's Rulings**

The Taxpayer's written submissions did not substantiate the Taxpayer's claims. Most importantly, the sales list submitted by the Town demonstrated the assessments were proportional. Finally, the Town testified that in 1989 those units that were incomplete were assessed as such, and the incomplete factor was removed after the units were completed. The Town also

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expressed its dismay at the Taxpayer's appeal, since the Town could not understand the basis for the appeal, even though the Town had met with the Taxpayer to review the Taxpayer's position.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Richard G. Drew, Taxpayer; and Office of the Assessor of Merrimack.

Dated: February 22, 1993

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Valerie B. Lanigan, Clerk

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