Eva L. Ouellette

v.

Raymond

Docket No.: 8356-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of $28,100 on Map 10, Lot 7, a 55-acre vacant lot (the Property). The Taxpayer and the Town waived a hearing and agreed to allow the board to decide the appeal on written submittals. The board has reviewed the written submittals and issues the following decision. 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 and prove disproportionality.

The Taxpayer argued the assessment was excessive because:

1) the property is on a Class VI road;

2) people are using the Property to dump garbage and illegally cut down the

trees for cordwood;

3) the dirt road is impassable and not maintained by the Town; and

4) the taxes seem high considering there are no services provided.

The Town argued the assessment was proper because:

1) the Property is considered back land, and is reflected in the per-acre value;

2) the trash on the Property would not reduce the value any lower than what it presently is;

3) the Taxpayer's concerns were addressed in the assessed value, and thus, the assessment is the lowest per acre of parcels in this area; and

4) the Taxpayer has placed an ad in the paper to sell her Property for $350,000.

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. The Town testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This testimony is evidence of proportionality. See Bedford Development Company v Town of Bedford, 122 N.H. 187, 189-90 (1982).

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

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Paul B. Franklin, Member

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Ignatius MacLellan, Esq., Member

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Eva L. Ouellette, Taxpayer, and Raymond Selectman.

Dated: October 1, 1992

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Melanie J. Ekstrom, Deputy Clerk