Joseph A. and Jeanne A. LaFrance

v.

Town of Bethlehem

Docket No.: 8438-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of $71,750 (land, $23,450; building, $48,300) on a 1-1/2 story chalet on 1.4-acres located on Moose Trail (the Property). The Taxpayers 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 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, 126 N.H. 214, 217 (1985).

We find the Taxpayers failed to carry their burden and prove any disproportionality.

The Taxpayers argued:

1) the assessment is in excess of actual value of the Property; and

2) a January 11, 1991, appraisal prepared by James C. Walker, President, White Mountain Appraisals, Inc. estimated the market value as of April 1, 1988, to be $59,500.

The Town argued:

1) the assessment was completed by the Department of Administration (DRA) who used a more complete and direct market and cost comparison;

2) White Mountain Appraisals states the footprint of the 1-1/2 story building is 763 feet which would give a gross living area of 1,144;

3) the land valued by DRA is $23,450 and White Mountain Appraisals' estimate of land value is $22,000; and

4) the difference in value appears to be in the value of the building, and it is felt by the Town to be more properly and fairly appraised by DRA.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

I certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Joseph A. and Jeanne A. LaFrance, Taxpayers and Chairman, Selectmen of Bethlehem.

Dated: October 29, 1991

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Melanie J. Ekstrom, Deputy Clerk