

Esther A. McKay

v.

Town of Warren

Docket No. 8511-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$49,900 (land only) on approximately 6.27 acres along Rt. 118 (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(3); 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) over taxed for the Property;

- 2) Property consists of swampy and rocky ground as indicated in the survey map;
and
- 3) loss of highway frontage reduces the value of the Property.

The Town argued the assessment was proper because:

- 1) the Property is on the market with an asking price of \$49,500;
- 2) the land area on the assessment record card is understated by .39 acres;
- 3) the highest and best use for this Property is either for subdivision into
at least two homesites or a campground with a potential for approximately 40 sites;
- 4) the land taken by the State is not a detriment but rather enhances the Property;
- 5) an adjustment was made to the assessment record card after concerns were
raised by the Taxpayer at the review; and
- 6) no further adjustment is required as the Property is fairly assessed.

The board finds the Taxpayer failed to prove her assessment was disproportionate in comparison to other assessments and has failed to provide and substantiate the market value of her Property. Furthermore, the Town's evidence supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq. Member

Michele E. LeBrun, Member

I certify that copies of the within decision have been mailed this date, postage prepaid, to Esther A. McKay, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Warren.

March 27, 1992

Melanie J. Ekstrom, Deputy Clerk

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