

**Stephen Papavlo, Sr.**

**v.**

**Town of Goffstown**

**Docket No. 8556-90**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$111,600 (land, \$56,600, buildings, \$55,000) on 16 Mt. View Drive (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 his burden and prove any disproportionality.

The Taxpayer argued:

- 1) that there is no front lawn due to an incline;
- 2) that the 10% premium for a view is unwarranted;
- 3) there is heavy growth in front of the house due to the slope; and
- 4) the neighbors have more land and are assessed only a few thousand more for land.

The Town argued, "MMC used view factors ranging from 110% to 180% throughout the town. Mr. Papavlo's property is at the 110%, which is comparable to properties with a similar view. The fact that Mr. Papavlo's yard lacks maintenance is not just cause for an abatement."

We find the Taxpayer failed to prove his 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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George Twigg, III, Chairman

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Paul B. Franklin, Member

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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Stephen Papavlo, Sr., taxpayer; and the Chairman, Selectmen of Goffstown.

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Brenda L. Tibbetts, Clerk

Date:

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