

Harvey Hill and Scott Hill

v.

Town of Charlestown

Docket No. 8611-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$45,400 (land, \$19,600; buildings, \$25,800) on a 40-acre lot, consisting of (39 acres in current use) with 2 outbuildings (the Property). For the reasons stated below, the appeal for abatement is denied.

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.

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 did not state any supporting reason in their appeal document. All they submitted was a single page in an appraisal, which concluded the Property's value was \$43,000. Given the lack of information, the Board could not even properly review the assessment. Based upon the lack of evidence, we find

the Taxpayers failed to carry their burden, and there is no reason to recite the Town's argument.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Harvey Hill, one of the taxpayers; and Chairman, Selectmen of Charlestown.

Melanie J. Ekstrom, Deputy Clerk

Date:

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