

Mary L. Gile

v.

Town of Tilton

Docket No.: 8995-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$107,800 (land \$83,900; building \$23,900) on a 1.63-acre lot with a cottage (the Property). 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 203.09(a); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayer failed to prove the Property was disproportionately assessed.

The Taxpayer argued the assessment was excessive because:

- (1) the house is small, 26' x 20', with only 3 small rooms and is only heated with a gas, kitchen stove;
- (2) the bathroom has no bathtub, only a small plastic shower;
- (3) there are 10 public service wires running across the Property;
- (4) the beach is filthy; and
- (5) the fair value as of April 1, 1990 is approximately \$75,000.

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The Town argued the assessment was proper because:

- (1) sales on Lake Winnisquam were used because no sales were available on Silver Lake;
 - (2) Lake Winnisquam is approximately 2-1/2 times better than Silver Lake;
 - (3) comparable sales on Lake Winnisquam, when adjusted, support the value;
- and
- (4) a \$17,000 reduction was applied to the land value for the existence of the power line easement.

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 Taxpayer did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayer should have made a showing of the Property's fair market value. This value would then have been compared to the Property's assessment and the level of assessments generally in the Town. See, e.g., Appeal of NET Realty Holding Trust, 128 N.H. 795, 796 (1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

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Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Mary L. Gile, Taxpayer; and Chairman, Selectmen of Tilton.

Dated:
0008

Valerie B. Lanigan, Clerk