

**Richard K. Steed**

**v.**

**Town of Boscawen**

**Docket No.: 12508-91 PT**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1991 assessment of \$38,600 (land \$19,400; building \$19,200) on a .22-acre lot with a mobile home (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 203.09(a); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayer failed to carry this burden and prove disproportionality.

The Taxpayer argued the assessment was excessive because:

- 1) the trailer is 27 years old and is not worth the assessed value; and
- 2) the shed is in disrepair.

Page 2

Steed v. Town of Boscawen  
Docket No.: 12508-91PT

The Town agreed to give a temporary 5% depreciation to address the damage done to the home by previous tenants, resulting in an adjusted \$37,300 assessment for tax years 1991 and 1992. The Town argued the adjusted assessment was proper because the Property was assessed consistently with the values established during the 1988 revaluation.

Board's Rulings

Based on the limited evidence, the board finds the Town's 5% depreciation for 1991 and 1992 to be reasonable.

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.

Motions for reconsideration of this decision must be filed within twenty (20) days of the clerk's date below, not the date received. RSA 541:3.

The motion must state with specificity the reasons supporting the request, but generally new evidence will not be accepted. Filing this motion is a prerequisite for appealing to the supreme court. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Member

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Ignatius MacLellan, Esq., Member

Page 3  
Steed v. Town of Boscawen  
Docket No.: 12508-91PT

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Richard K. Steed, Taxpayer; and Chairman, Selectmen of Boscawen.

Dated:

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Lynn M. Wheeler, Deputy Clerk

0009