

George R. Runde and Lucinda J. Runde v. Town of Barrington
Docket No. 4139-88

Norman H. Boucher and Marianne C. Boucher v. Town of Barrington
Docket No. 4877-88

Paula Lane v. Town of Barrington
Docket No. 4191-88

Stanley R. Swier and Frances A. Swier v. Town of Barrington
Docket No. 4288-88

Dennis R. Couture and Sharon R. Couture v. Town of Barrington
Docket No. 4408-88

Philip E. Treadwell and Johanna Treadwell v. Town of Barrington
Docket No. 4500-88

DECISION

These appeals were consolidated for hearing.

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessments of:

<u>Runde</u> <u>Treadwell</u>	<u>Boucher</u>	<u>Lane</u>	<u>Swier</u>		<u>Couture</u>
\$14,400	\$17,650	\$14,400	\$12,550	\$16,300	\$14,000
<u>40,350</u>	<u>35,900</u>	<u>38,250</u>	<u>37,250</u>	<u>50,050</u>	<u>31,800</u>
\$54,750	\$53,550	\$52,650	\$49,800	\$66,350	\$45,800

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 carried this burden and proved they were disproportionally taxed.

The Taxpayers argued the contaminated site in their neighborhood still influenced the values of their properties despite the installation of a water system which has alleviated the need of using contaminated water supplies for the six taxpayers properties. The Taxpayers also argued the presence of the site has a dampening effect on the ability to achieve financing which affected the market potential of the properties. The Taxpayers also made note of the 100% abatement of taxes on the contaminated site, which was held in a probate estate, which had not been settled or closed.

The Town argued there was difficulty in trying to determine an appropriate level of abatement after the 1987 installation of the water system.

The Town noted the Johnson property (the contaminated site) was not attractive and was a negative influence on the surrounding properties. The Town recommended a 15% economic appreciation for proximity to the contaminated site.

Based on the evidence, including the board inspector's report, we find the assessments should be depreciated by 15% due to the economic influence of the proximity to the site and the unsightliness of the site itself.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: May 2, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to George R. & Lucinda J. Runde; Norman H. & Marianne C. Boucher; Paula Lane; Stanley R. & Frances A. Swier; Dennis R. & Sharon R. Couture; and Philip E. & Johanna Treadwell, taxpayers; and the Chairman, Selectmen of Barrington.

Michele E. LeBrun, Clerk

Date: May 3, 1991

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