

Charles W. Welch
v.
Town of Loudon

Docket No. 4547-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$162,050 (land, \$60,810; buildings, \$101,240) on Route 129, consisting of a dwelling and garage on a 9.2-acre lot (the Property). For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved he was disproportionally taxed.

The Taxpayer argued the assessment was excessive because the utility of the land was reduced by wet areas, ledge, and a 300-foot-wide Public Service of New Hampshire easement.

The Town argued the assessment was proper because the property was assessed comparably with other property in the area.

Based on the evidence, we find the correct assessment should be \$148,940 (land \$47,700 and building \$101,240). This assessment is ordered because, based on the evidence, the unimproved frontage should be adjusted by an

additional 10 percent topographical adjustment for the ledge and wet areas and a separate additional 20 percent adjustment for the power-line easement.

If the taxes have been paid, the amount paid on the value in excess of \$148,940 shall be refunded with interest at six percent per annum from date paid to refund date.

April 12, 1991

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within decision have been mailed this date, postage prepaid, to Charles W. Welch, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Loudon.

April 12, 1991

Michele E. LeBrun, Clerk