

R. Thomas Gage and Edward A. Gilbert

v.

Town of Bethlehem

Docket No. 4612-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$47,000 on their land on Davidson Ridge Road, consisting of approximately 1.66 acres (the Property). For the reasons stated below the appeal for abatement is granted.

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 disproportionately taxed.

The Taxpayers argued the fair market value of the Property was \$29,900, which was the price they listed the property for. The Taxpayers also stated they sold the Property in March of 1989 for \$15,000 and noted the Property was all wooded with frontage on a private gravel road which was privately maintained, with a Town water line along the road.

The Town argued the assessment was proper because the Property enjoyed privacy and view potential and that sales in the area indicated values of \$230 a front foot.

Based on the evidence, we find the correct assessment should be \$30,000.

This assessment is ordered because the Taxpayers met the burden of proof and demonstrated through their evidence that the Property was inequitably assessed.

If the taxes have been paid, the amount paid on the value in excess of \$30,000 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within decision have been mailed this date, postage prepaid, to R. Thomas Gage, representing the Taxpayers, to the Chairman, Board of Selectmen, Town of Bethlehem, and to Richard Young, DRA.

Michele E. LeBrun, Clerk