

**J. Tyler Livermore and Kathleen L. Livermore**

**v.**

**Town of Exeter**

**Docket No. 4633-88**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$375,700 (land, \$96,000; buildings, \$279,700) on their real estate, consisting of a colonial style dwelling sited on approximately .92 acres of land (the Property). The assessments for the improvements is for an 85% completion. 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 disproportionally taxed.

The Taxpayers argued they felt the assessed value attributed to the land was high at \$96,000 and noted the road in the development had not been completed and the bond provided by the developer had expired, which left the future status of the road unclear. The Taxpayers also argued their purchase price of \$357,500 in November, represented a 100% completed value. The Taxpayers also submitted an appraisal indicating a value of \$365,000, as of October of 1988, and noted that value assumed a town street.

The Town argued the land in the property's neighborhood had an indicated value from sales throughout the Town of \$100,000 and that comparable buildings in the neighborhood had values of about \$70 per square foot. The Town concluded the proper assessed value for 1988 for a one and three quarter story building should be \$361,200.

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$337,800 (land, \$96,000 and building \$241,800). This assessment is ordered because the Taxpayer met the burden of proof with the evidence presented.

If the taxes have been paid, the amount paid on the value in excess of \$337,800 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Peter J. Donahue, Member

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Paul B. Franklin, Member

Date: March 6, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to H. Scott Haskell, Esq., counsel for J. Tyler and Kathleen L. Livermore, taxpayers; and the Chairman, Selectmen of Exeter.

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Michele E. LeBrun, Clerk

Date: March 6, 1991

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