

Elias J. Papp
v.
Town of Goffstown

Docket No. 4634-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$153,900 (land, \$153,900, buildings, \$0) on Map 9, Block 76, Lot 47 (8 acres of vacant land) (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 disproportionality.

The Taxpayer argued the assessment was excessive because: "This lot is under water most of the year (a small beaver dam on south corner). It is fed by two small streams, one from the north, one from the west. The south corner, about 3/4 of an acre, is dry and useful. The north corner, about 1/2 acre, is dry and useful."

The Town agreed the assessment was too high because only one house lot could be identified and a 10 percent adjustment for size and a 20 percent adjustment for topography and wetness should be made.

We find the proper assessment for 1988 was \$91,900.

The board orders an abatement of taxes for tax year 1988 paid on a valuation in excess of \$91,900 for Lot 47 (land only) with interest at six percent from date paid to refund date.

SO ORDERED.

August 13, 1991

BOARD OF TAX AND LAND APPEALS

—
George Twigg, III, Chairman

Michele E. LeBrun

Arthur E. Bean, Jr., Temporary Member

I certify that copies of the within decision have been mailed this date, postage prepaid, to Elias J. Papp, the Taxpayer, to the Chairman, Board of Selectmen, Town of Goffstown, and to Scott Bartlett, M.M.C.

August 13, 1991

Brenda L. Tibbetts, Clerk