

Richard Shea and Sally Shea

v.

Town of Haverhill

Docket No. 5118-88

DECISION

A hearing in this appeal was held, as scheduled, on May 31, 1990. The Taxpayers were represented by Richard Shea, one of them. The Town was not represented.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of two parcels in Haverhill:

L-64	Skiway	\$4,150
L-26	Montview	\$4,800

placed on their real estate for the 1988 tax year.

The parties agreed that the equalization ratio for the Town of Haverhill for the 1988 tax year was 60%.

The Taxpayer told the Board of the difficulty of access to the Skiway lot on a "paper road".

Mr. Shea did not appeal the assessment of his waterfront lot.

The Taxpayer submitted the following letter from Steenburgh Associates (Realtors):

"I have looked into your lots in section 5 and Skiway. It took me longer to do an appraisal of those two lots than I expected. First Skiway is relatively undeveloped, no water, electric and an untravelable road. Also, the covenants prohibit anyone from installing their own water system. To make a long story short, the management will permit anyone building in this section salable. Second, lake front property has increased in value and it has taken me longer to find comparables than I thought.

I would place an asking price of \$6,500.00 on your Skiway lot and \$27,000.00 on your lot in section 5. If this is acceptable to you please sign the enclosed listing agreements, keep the yellow copy and return the original to me in the enclosed envelope. If you have any questions give me a call. I look forward to hearing from you."

The Board finds that although the Skiway lot may be overassessed by as much as \$3,000 the waterfront lot was underassessed by substantially more (as much as \$10,000).

Equity requires that the plaintiffs be relieved by an abatement of such sum as they have paid in excess of their share of the common burden. Their share is such a proportion of the whole tax as the true value of their property bears to the true value of all the taxable estate in the city. If all the other taxable estate in the city except the plaintiffs' were appraised at its true value, the appraisal of theirs at a sum equal to the true value of the whole would assign to them their share of the common burden; and the fact that some classes of their estate were appraised too high would not entitle them to an abatement if the error were neutralized by an under-valuation of other estate. "Justice does not require the correction of errors of valuation whose joint effect is not injurious to the appellant." Edes v. Boardman, 58, N.H. 580, 588, overruling Dewey v. Stratford, 42 N.H. 282, 289. Amoskeag Mfg. Co. v. Manchester, 70 N.H. 200

The Board therefore rules the Taxpayers have failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayers' just share of the common tax burden. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Member

Peter J. Donahue, Member

(Recused himself.)

Paul B. Franklin, Member

Date: July 31, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Richard & Sally Shea, taxpayer; and Chairman, Selectmen of Haverhill.

Michele E. LeBrun, Clerk

Date: July 31, 1990

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