

**Ross C. and Pamela K. Murfin**

**v.**

**Town of New London**

**Docket No.: 5138-88**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$167,800 (land, \$83,700; buildings, \$84,100) on Map 35, Lot 27 Sugarhouse Road, consisting of a cottage on 1.7 acres in Slope & Shore development (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 disproportionality.

The Taxpayers argued the assessment was excessive because:

- (1) the subject cottage is a renovated fish camp (inferior materials were used to finish interior);
- (2) other buildings were classified as ranch style (split level), and given a -40%

adjustment for first floor, while subject is on a concrete block crawl space foundation and no adjustment for lack of utility was given;

(3) the lot is smaller than others in Slope & Shore;

(4) gambrel roof on the second floor reduces usable square feet on 2nd floor (closet space is inadequate); and

(5) the fireplace can't be used due to the chimney being unlined.

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The Town argued the assessment was proper because:

- (1) asphalt roofing only makes a 2-3% difference;
- (2) majority of Slope & Shore properties were underassessed; and
- (3) it is cheaper to build below grade than above (with respect to split level units and -40% adjustment given by the Town).

#### **Board's Rulings**

Based on the evidence, we find the correct assessment should be \$159,390 (land, \$83,700; buildings, \$75,690). This assessment is ordered because the board finds an additional 5% functional and a 5% physical adjustment should be applied to the building value ( $\$84,100 \times .90 = \$75,690$ ). We find the Taxpayers proved their assessment was disproportional and unequal to others in the Slope & Shore development.

If the taxes have been paid, the amount paid on the value in excess of \$159,400 (rounded) shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Paul B. Franklin, Member

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Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Ross C. and Pamela K. Murfin, Taxpayers; Scott Bartlett, MMC; and Chairman, Selectmen of New London.

Dated: October 9, 1992

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Melanie J. Ekstrom, Deputy Clerk

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