

**Henry A. Lagueux**  
**v.**  
**Town of Goffstown**

**Docket No. 5144-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on April 27, 1990. The Taxpayer represented himself. The Town was represented by David Bolton, appraiser for M.M.C., Inc..

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$114,200 (land, \$72,900; buildings, \$41,300) placed on his real estate, located at 77 Riverside Dr. for the 1988 tax year. The property consists of a dwelling on an approximately one-third of an acre lot on the Piscataquog River.

Neither party challenged the Department of Revenue Administration's equalization ratio of 100% for the 1988 tax year for the Town of Goffstown.

Mr. Lagueux argued his property was "assessed out of proportion" because very little of his lot was usable, due to the steepness of most of the land and due to the close proximity of the road to his house and river frontage. Further, he argued that the unsightliness and septic problems of his abutting neighbor detracted from the value of his property.

Mr. Bolton submitted one comparable river front sale of the Drapeau that sold in September of 1987 for \$114,500. He testified that the Drapeau lot and building were slightly larger than the Taxpayers and the land was more usable.

Mr. Bolton recommended the condition factor for the land be adjusted on the Taxpayer's property from a 190 factor to a 160 factor to bring it in line with his abutter's property and to reflect the steep topography.

The Board finds as follows.

The Taxpayer's appeal is based on the Constitution of New Hampshire, Part 2, Article 5, which states in part:

Henry A. Lagueux v. Town of Goffstown

And further, full power and authority are hereby given and granted to the said general court, from time to time, . . . to impose and levy proportional and reasonable assessments, rates and taxes, upon all the inhabitants of, and residents within, the state; and upon all estates within the same . . . .

and RSA 75:1 (supp.) which states:

Except with respect to open space land appraised pursuant to RSA 79-A:5, and residences appraised pursuant to RSA 75:11, the selectmen shall appraise all taxable property at its full and true value in money as they would appraise the same in payment of a just debt due from a solvent debtor, and shall receive and consider all evidence that may be submitted to them relative to the value of property, the value of which cannot be determined by personal examination.

"The relief to which [the taxpayer] is entitled is to have its property appraised for taxation at the same ratio to its true value as the assessed value of all other taxable estate bears to its true value. Boston & Maine R. v. State, 75 N.H. 513, 517; Rollins v. Dover, 93 N.H. 448, 450." Bemis v. Claremont, 98 N.H. 446, 452 (1954).

It is well established that the taxpayer has the burden of demonstrating that he is disproportionately assessed. Lexington Realty v. City of Concord, 115 N.H. 131 (1975), Vickerry Realty v. City of Nashua, 116 N.H. 536 (1976), Amsler v. Town of South Hampton, 117 N.H. 504 (1977), Public Service v. Town of Ashland, 117 N.H. 635 (1977), Bedford Development v. Town of Bedford, 122 N.H. 187 (1982), Appeal of Town of Sunapee, 126 N.H. 214 (1985), Appeal of Net Realty Holding, 128 N.H. 795 (1986).

Based on the limited sales data and testimony as to the adjustments to neighboring properties, the Board finds the Town's recommended adjustment to the land results in a correct revised land value of \$61,400 and a correct total assessment for 1988 of \$102,700.

If the taxes have been paid, the amount paid on the value in excess of \$102,700 is to be refunded with interest at six percent per annum from date of payment to date of refund.

SO ORDERED.

Henry A. Lagueux v. Town of Goffstown

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Member

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Peter J. Donahue, Member

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Paul B. Franklin, Member  
Acting Chairman

Date: May 9, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Henry A. Lagueux, taxpayer; Chairman, Selectmen of Goffstown; and David Bolton, appraiser for M.M.C., Inc.

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Michele E. LeBrun, Clerk

Date: May 9, 1990

0009