

Jon Guerringue and Denise B. Guerringue

v.

Town of Hooksett

Docket No. 5195-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$139,300 (land, \$55,000; buildings, \$84,300) on 2 Wedgewood Circle (#12), Hooksett (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 they were disproportionally taxed.

The Taxpayers argued the assessment was excessive because Units 10, 16, and 20 were assessed based on lower sales prices between March 1988 and January 1, 1989. The subject unit was purchased on June 6, 1987, for \$143,500. The subject unit was described as originally marketed for \$139,000 (with some additional basement finishing).

The Town argued the assessment was proper because the comparable sales used by the Taxpayers were "distressed" according to the Town's representative, Mr. Scott Bartlett.

Based on the evidence, we find the correct assessment should be \$130,000 (land \$55,000 and building \$75,000). This assessment is ordered because the Board finds the Unit 10, 16, and 10 sales more representative of the market on April 1, 1988, than the subject assessment.

If the taxes have been paid, the amount paid on the value in excess of \$130,000 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

August 16, 1991

George Twigg, III, Chairman

Ignatius MacLellan

I certify copies of the within decision have been mailed this date, postage prepaid, to Jon and Denise B. Guerringue, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Hooksett.

August 16, 1991

Brenda L. Tibbetts, Clerk