

Health Builders, Inc.

v.

Town of New London

Docket No. 5199-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$208,800 on its land consisting of approximately 19.73 acres on Route 103A, the Property.

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 it was disproportionally taxed.

The Taxpayer argued the property was overassessed when compared with other properties in the Town, and noted sales indicating values less than \$10,000 an acre. The Taxpayer also noted the topography of the Property and the excessive road frontage to depth.

The Town argued the Property was reduced in its assessment from \$279,700 and noted the sales of other property in the Town with per-acre values less than \$10,000, and, in one instance, approvals as a subdivision in place.

Based on the evidence, including the board inspector's report, we find the correct assessment should be \$140,000. This assessment is ordered because

the topography and shape of the property warrant it, as well as the equity of this assessment when compared to other properties in the Town.

If the taxes have been paid, the amount paid on the value in excess of \$140,000 shall be refunded with interest at six percent per annum from date paid to refund date.

April 1, 1991

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within decision have been mailed this date, postage prepaid, to James C. Cleveland, Esq., Counsel for the Taxpayer, and to the Chairman, Board of Selectmen, Town of New London.

April 1, 1991

Michele E. LeBrun, Clerk