

**Walter Grischuk and Isabelle Grischuk**

**v.**

**Town of Hooksett**

**Docket No. 5317-88**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessments of \$152,400 (land, \$53,400; buildings, \$99,000) on Map 17, Block 60, Lot 2 and \$159,200 (land, \$53,400; building, \$105,800) on Map 17, Block 60, Lot 3 at 120, 130 and 128 Hackett Hill Road, consisting of two duplex residences on one and a half acre lots (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 two properties were identical and wondered why they carried different assessments. The Taxpayer emphasized really the only difference in the two buildings was the color. The Taxpayers stated they paid \$86,500 for each of the two buildings in February of 1985, and observed that they were not profitable if treated as pure investment properties at \$160,000 each.

The Town stated they were in agreement that the buildings were identical and recommended assessments of \$102,700 on the buildings and \$48,000 on the land for each of the properties. The Town noted that the income approach was not the most appropriate method of valuation for duplex type properties.

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$150,700 (land, \$48,000 and building \$102,700)

on each of the two properties). This assessment is ordered because the  
Taxpayer

has met the burden of proof that the properties were overassessed and was also clearly demonstrated the identical nature of the two properties.

If the taxes have been paid, the amount paid on the value in excess of \$150,700 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Peter J. Donahue, Member

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Paul B. Franklin, Member

Date: February 26, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Walter and Isabelle Grischuk, taxpayers; and the Chairman, Selectmen of Hooksett.

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Michele E. LeBrun, Clerk

Date: February 26, 1991

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