

William F. Chapman and Lorraine A. Chapman  
v.  
Town of Charlestown  
Docket No. 5382-88

DECISION

A hearing in this appeal was held, as scheduled, on November 21, 1990. Neither the "Taxpayers" nor the "Town" was represented.

The Taxpayers appeal, pursuant to RSA 76:16-a, the 1988 assessment of \$73,500 (land \$27,500, buildings \$46,000) on their real estate on the east side of Route 12 and north side of Unity Stage Road, consisting of a single-family ranch residence and shed on 9 acres, more or less, of land (the Property).

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).

The Taxpayers argued the land is unusable because of town water runoff, grade of hills, and the sewer and zoning laws. Most of the land is wet land running behind neighbors to the main road.

The Town's property record shows no recognition of these topographical features.

The Board finds, based on the Taxpayers' statement and the report of the Board's review investigator, the proper assessed value of the rear land is \$4,000, for a total land assessment of \$23,500.

If the taxes have been paid, the amount paid on the value in excess of \$69,500 is to be refunded with interest at six percent per annum from date of payment to date of refund.

November 27, 1990

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 William F. and Lorraine A. Chapman, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Charlestown.

November 27, 1990

Michele E. LeBrun, Clerk