

Robert E. Emrick and Faith Y. Emrick
v.
Town of Charlestown
Docket No. 5435-88

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 \$56,100 (land \$30,550, buildings \$25,550) placed on their real estate located off Hemlock Hill Road, consisting of a seasonal garage/dwelling.

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 in their written statement that the dwelling was only partially finished and could be used only seasonally due to lack of heat and water in the winter.

The Board's investigator, in his report, corrected the building dimensions to 26 feet x 40 feet and increased the functional depreciation to reflect the unfinished features of the building.

The Town supplied the Board with a copy of the 1988 property assessment card.

The Board finds that the best evidence before it is its investigator's report which indicated a 1988 assessment of \$52,800 (land \$28,500, building \$24,300), reflecting the correct building dimensions and the unfinished areas.

Therefore the Board rules that the proper 1988 assessment is \$52,800.

If the taxes have been paid, the amount paid on the value in excess of \$52,800 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 Robert E. and Faith Y. Emrick, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Charlestown.

November 27, 1990

Michele E. LeBrun, Clerk