

Jane Coverley
v.
Town of New Durham

Docket No. 5480-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$13,900 on Map 27A, Lot 114; \$13,900 on Map 27A, Lot 115, and \$13,700 on Map 27A, Lot 116, all vacant land in the Copple Crown Subdivision (the Property). For the reasons stated below, the appeal for abatement is granted.

The Taxpayer failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board.

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 she was disproportionally taxed.

The Taxpayer argued the assessment was excessive because it was "not saleable at this assessed value (\$41,500/3 lots). No markers on some lots; these lots were assessed one year ago at \$1,000 each. Assessment

disproportionate to condition of lots (unimproved land). I have been offered under \$4,000 for each lot."

The Town admitted the property was overassessed. The three properties were sold to Paul Dumont, d/b/a Duco Sales, for a total of \$20,000. The Town indicated that a bulk foreclosure sale of six lots in the subdivision sold for \$23,413. Other lots have sold for \$10,000 in December 1987 (Lot 131); \$5,500 in April, 1990 (Lot 110); \$13,500 in October, 1989 (Lot 90); and \$6,100 in June, 1989 (Lot 85). Based on these other sales, the Town admitted some overassessment, and suggested a fair value would be between \$6,000 and \$8,000 per lot, maybe somewhere around \$7,000. The Town indicated that St. Moritz Road is a dirt road that gets bad and then inaccessible.

Based on the evidence, we find the correct assessment should be \$5,000 for Lot 114, \$5,000 for Lot 115, and \$5,000 for Lot 116.

If the taxes have been paid, the amount paid on the value in excess of \$15,000 (Lot 114, \$5,000; Lot 115, \$5,000; Lot 116, \$5,000) shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

August 13, 1991

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun

Arthur E. Bean, Jr., Temporary Member

I certify that copies of the within decision have been mailed this date, postage prepaid, to Jane Coverley, the Taxpayer, to the Chairman, Board of Selectmen, Town of New Durham, and to Scott Bartlett, MMC.

August 13, 1991

Brenda L. Tibbetts, Clerk

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