

**Robert J. Pike**  
**v.**  
**Town of Seabrook**

**Docket No. 5483-88**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$222,700 (land, \$149,000; buildings, \$73,700) on a single-family home on Hampton Harbor (the Property). For the reasons stated below, the appeal for abatement is granted.

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 he was disproportionally taxed.

The Taxpayer argued the assessment was excessive as compared to abutting properties.

The Town argued the assessment needed adjustments to reflect the facts that:

- 1) the maps used in 1988 did not have correct measurements; and
- 2) the land was incorrectly treated as subdividable when it could not be subdivided.

The board's inspector inspected the property, reviewed the property tax card, and filed a report with the board. This report concluded the proper assessment should be \$166,650.

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$160,700 (land \$87,000 and building \$73,700).

If the taxes have been paid, the amount paid on the value in excess of \$160,700 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

July 22, 1991

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin

Ignatius MacLellan

Michele E. LeBrun

I certify that copies of the within decision have been mailed this date, postage prepaid, to Robert J. Pike, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Seabrook.

July 22, 1991

Brenda L. Tibbetts, Clerk