

Richard S. Townsend and Natalie L. Townsend  
v.  
Town of Bethlehem  
Docket No. 5530-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$43,950 on their land consisting of 5 acres identified as Map 411, Lot 18, on the corner of Whitcomb Hill Road and Mount Agassiz Road (the Property). For the reasons stated below the 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 disproportionately taxed.

The Taxpayers argued the corner frontage of 876 feet was excessive and the corner itself is unusable. The Taxpayers also argued their opinion of fair value was \$30,000.

The Town argued the Property suffered some topographic deficiency and recommended a depreciation increase to account for that condition. The Town also argued the Property enjoyed a good view and noted five-acre lots have sales prices of \$25,000 to \$45,000.

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$40,400.

If the taxes have been paid, the amount paid on the value in excess of \$40,400 shall be refunded with interest at six percent per annum from date paid to refund date.

April 1, 1991

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 Richard S. and Natalie L. Townsend, the Taxpayers, to the Chairman, Board of Selectmen, Town of Bethlehem, and to Richard Young, DRA.

April 1, 1991

Michele E. LeBrun, Clerk