

David M. Suitor and Meredith L. Suitor

v.

Town of Goffstown

Docket No. 5538-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$127,800 (land, \$54,200; buildings, \$73,600) on their property consisting of an 1850 house with attached shed and detached barn and garage sited on approximately 1.7 acres (the Property). For the reasons stated below, the appeal for 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 assessment was excessive because the age and condition of the buildings were not adjusted for physical and functional depreciation. The Taxpayers also argued the M.M.C. lister spent very little time on the Property and was the only representative of the appraisal firm they were in contact with during the revaluation process. The Taxpayers submitted an opinion of value by Loranger Appraisal Service indicating a market value of the subject on April 17, 1991, or \$92,000. The Taxpayers

acknowledged the market had decreased since April 1, 1988, and rendered their opinion of a value of approximately \$115,000 as of April 1, 1988.

The Town presented a spreadsheet with properties comparable to the Property with sales prices ranging from \$90,000 to \$115,000.

Based on the evidence, including the Board inspector's report, we find the correct assessment should be \$114,100 (land, \$54,200; buildings, \$59,900).

This assessment is ordered because the Taxpayers met the burden of proof and demonstrated the Property suffers physical depreciation. The assessment is also ordered as the Town did not inspect the Property or make contact with the Taxpayers subsequent to the Taxpayers' appeal.

If the taxes have been paid, the amount paid on the value in excess of \$114,100 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

May 17, 1991

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within decision have been mailed this date, postage prepaid, to David M. and Meredith L. Suitor, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Goffstown.

May 17, 1991

Melanie J. Ekstrom, Deputy Clerk

1002