

John D. Eisner and Kathleen Geregthy

v.

Town of New Hampton

Docket No. 5575-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$92,300 (land, \$21,500; buildings, \$70,800) on their property, consisting of a cape style residence situated on approximately 18 acres of land on Beech Hill Road (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 that they purchased the property in September of 1985 for \$175,000. The Taxpayers stated their neighbor had a five year old property which had an assessment for 1988 of \$67,000. The Taxpayers rendered an opinion of the fair market value of their property on April 1, 1988, of \$225,000 - \$275,000. The Taxpayer stated the powerline easement nearly splits the 18 acre parcel of land in half.

The Town argued that the property was an antique, which contributed to its value. The Town also stated the property was in reasonable condition, considering its age. The Town recommended an adjustment for frontage and the powerline easement.

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$74,150 (land, \$20,050 and building \$54,100).

This assessment is ordered because the property was disproportionately assessed at \$92,200.

If the taxes have been paid, the amount paid on the value in excess of \$74,150 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

signature.) (Concurred, _____ unavailable _____ for

Raymond J. Damour, Temporary Member

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: February 25, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to John D. Eisner and Kathleen Geregthy, taxpayers; and the Chairman, Selectmen of New Hampton.

Michele E. LeBrun, Clerk

Date: February 25, 1991

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