

Raymond J. Sourdif and Judith F. Sourdif

v.

Town of Hooksett

Docket No. 5601-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$195,600 (land, \$71,700; buildings, \$123,900) on a single-family home with a 42,689 square-foot lot (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 disproportionally taxed.

The Taxpayers argued the assessment was excessive because:

(1) the Town used the wrong purchase price in calculating the assessment;

(2) the excess land was overly assessed; and

(3) the Property was overassessed relative to other nearby, comparable properties.

The Town argued the assessment was correct because:

(1) the Town did not use the wrong purchase price but rather used the available sales data for comparables after trending those values upward to reflect market appreciation;

(2) a review of comparables and their assessments demonstrates the Property was not overassessed; and

(3) the Property's assessment is higher than nearby comparables because of the Property's larger lot.

Based on the evidence, we find the correct assessment should be \$185,600 (land \$61,700 and building \$123,900). This assessment is ordered because:

(1) the excess land (approximately 20,000 square feet) would not add \$17,800 to the Property's value;

(2) similar properties on the same street with large lots (see, e.g., Johnsrud) were assessed less than the Property; and

(3) the sales price, as trended upward, provides good evidence of the Property's value as of April 1, 1988.

If the taxes have been paid, the amount paid on the value in excess of \$185,600 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

March 6, 1991

George Twigg, III, Chairman

Peter J. Donahue

Ignatius MacLellan

I certify that copies of the within decision have been mailed this date, postage prepaid, to Raymond J. and Judith F. Sourdif, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Hooksett.

Michele E. LeBrun, Clerk

March 6, 1991

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