

Daniel J. Murphy and Evelyn Murphy

v.

Town of South Hampton

Docket Nos. 5659-88; 7518-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$195,900 (land, \$76,500; buildings, \$119,400) and 1989 assessment of \$227,500 (land, \$81,600; building, \$145,900) on a single-family home on 3 acres, plus or minus (the Property). For the reasons stated below, the appeal for abatement is granted for 1988 and denied for 1989.

Concerning the 1989 appeal, the board, with the parties' assent, consolidated its hearing with the noticed 1988 appeal. The Taxpayers, however, indicated the Town's final 1989 assessment was acceptable. Thus, the board rules the 1989 assessment was proper, and the 1989 appeal is denied. The remainder of this decision is for the 1988 appeal.

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 Property was assessed in 1988 proportionately higher than similar, nearby properties; and

(2) the 1989 revaluation assessment of \$227,500 demonstrates the 1988 assessment was excessive, especially when compared to the revaluation assessment of the comparable properties.

The Town argued the 1988 assessment was proper, was reviewed by the prior board of selectmen, and was reviewed by the 1989 revaluation firm. All of these indicated no change was warranted.

The board's inspector filed a report that contained an error discussed at the hearing. Nonetheless, the report implies a change in value would be warranted to get the 1988 assessment within an acceptable range.

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$176,310 (land \$68,850 and building \$107,460).

If the taxes have been paid, the amount paid on the value in excess of \$176,310 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 13, 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 Daniel J. and Evelyn Murphy, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Charlestown.

Michele E. LeBrun, Clerk

March 13, 1991

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