

John L. Wedick, Jr., and Jean P. Wedick  
v.  
Town of Bethlehem  
Docket No. 5660-88

DECISION

The "Taxpayers" own five parcels assessed for a total of \$315,050. The Taxpayers appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessments of \$5,300 on Map 415, Lot 39, consisting of 5.8 acres with extensive frontage on Wing Road and the Ammonoosuc River; \$1,850 on Map 415, Lot 39.01, on 1.8 acres with extensive frontage between Wing Road and the Ammonoosuc River; and \$139,200 on Map 425, Lot 41, with 89 acres on a curve on Wing Road. The Taxpayers' other parcels are Map 416, Lot 36, consisting of .53 acres with frontage between Wing Road and the Ammonoosuc River, and Map 416, Lot 37, consisting of an 18-acre parcel of land and buildings assessed for land, \$37,700, and buildings \$130,650, respectively.

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 appealed properties were purchased in December of 1986 for \$90,000 in a transaction which the Taxpayers described as their

offer to match the highest offer received by the seller of the property. The Taxpayers argued the property was a sand-and-gravel operation. The Taxpayers also argued they faced reclamation costs as well as a bargain agreement with the seller of the property for material. The Taxpayers presented no other evidence of market value of comparable property.

The Town argued the largest of the three parcels of the property was a prime piece of land due to its location. The Town also argued the smaller parcels of the property were properly valued.

Based on the evidence, we find the correct assessments for all of the Taxpayers' property should be: Map 415, Lot 39, \$3,850; Map 415, Lot 39.01, \$1,100; Map 415, Lot 41, \$139,200; Map 416, Lot 36, \$200; and Map 416, Lot 37, \$168,350 (land, \$37,700, buildings, \$130,650). This assessment on all of the Taxpayers' parcels is ordered because the board found the configuration of the three smallest parcels showed excess frontage relative to the land area and found the other two parcels properly assessed.

If the taxes have been paid, the amount paid on the value in excess of \$312,700 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 John L., Jr., and Jean P. Wedick, the Taxpayers, to the Chairman, Board of Selectmen, Town of Bethlehem, and to Richard Young, DRA.

Michele E. LeBrun, Clerk

April 1, 1991

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