

**Sylvio Corriveau and Almedea Corriveau: Raymond Corriveau and Leo Corriveau
v.
Town of Hooksett**

Docket No. 5665-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$112,000 (land, \$46,400; buildings, \$65,600) on their property, consisting of a dwelling on 1.7 acres on Goffstown 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 disproportionally taxed.

The Taxpayers argued the assessment was excessive because: 1) the house was built with used lumber over a period of years and has suffered from deferred maintenance; 2) the property is directly across from a skeet shooting club which has members shooting seven days a week; 3) it would be difficult to obtain financing on the property given its condition and location; 4) the property is located on a gravel road; and 5) an appraisal done as of April, 1988, by Lawrence A. Emerton, Sr., estimated the value at \$75,500.

The Town proposed reducing the assessment to \$93,900 to further reflect the house's age and condition and the property's proximity to the skeet shooting club. The Town argued that the Taxpayer's appraiser excessively adjusted several of the comparable properties for their condition and location.

Further, the Town testified that two lots also opposite the skeet shooting club had sold, been built on and then resold with traditional financing.

Based on the evidence we find the correct assessment should be \$87,000.

In making a decision on value, the board looks at the Property's value as a whole (i.e., as land and buildings together) because this is how the market views value. However, the existing assessment process allocates the total value between land value and building value. (The board has not allocated the value between land and building, and the Town shall make this allocation in accordance with its assessing practices.).

If the taxes have been paid, the amount paid on the value in excess of \$87,000 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

Date: October 7, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Richard E. Fradette, Esq., counsel for Sylvio & Almedea Corriveau; Raymond & Leo Corriveau, taxpayers; and Sandra M. Piper, Dept. Head, Assessing Department of the Town of Hooksett.

Brenda L. Tibbetts, Clerk

Date: October 7, 1991

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