

James I. Carnie and Mary Carnie

v.

Town of Richmond

Docket No. 5686-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$72,550 (land, \$9,300; buildings, \$63,250) on their real estate on Monument Road consisting of a log home and detached garage sited on approximately 26 acres of land (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 the assessment was excessive because the subject property was disproportionately assessed compared to other property in the Town. The Taxpayers stated they were of the opinion that their property was assessed at 58 percent of market value compared to the overall ratio of 37 percent for the Town.

The Town failed to appear, but consistent with our rule, TAX 102.03(g), the Town was not defaulted. This decision is based on the evidence presented to the board.

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$57,800 (land \$9,300 and buildings \$48,500).

This assessment is ordered because the Taxpayers are entitled to pay their fair and proportionate share of taxes and no more.

If the taxes have been paid, the amount paid on the value in excess of \$57,800 shall be refunded with interest at six percent per annum from date paid to refund date.

February 5, 1991

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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 James I. and Mary Carnie, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Richmond.

February 5, 1991

Michele E. LeBrun, Clerk