

Eloise P. Willard  
v.  
Town of Hooksett  
  
Docket No. 5698-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$168,900 (land, \$110,800; buildings, \$58,100) on Londonderry Turnpike (Route 28 By-pass), Parcel No. 043-002. For the reasons stated below, the appeal for abatement is granted.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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 Taxpayer carried this burden and proved she was disproportionally taxed.

The Taxpayer argued the assessment was excessive because:

- (1) the topography is steep (with heavy ledge);
- (2) the lot is long and narrow (150-foot frontage on Route 28);
- (3) the backland is encumbered by a gas-line easement; and
- (4) access is difficult for trucks entering and turning.

The Town argued the assessment was proper because:

- (1) other comparables had \$8,000 per acre for backland; and

(2) the Town gave a 50-percent discount (\$4,000 per acre) on backland;

Based on the evidence, we find the correct assessment should be \$155,600 (land \$97,500 and building \$58,100). This assessment is ordered because:

The board deducts an additional 10 percent from the land value for the narrow (25-foot) road access.

The board reduces the backland value to \$500 per acre.

The board further notes that the parties stipulated a valuation on Parcel 026-034 at 70 Farmer Road of \$99,800 (land, \$41,200; building, \$58,600).

If the taxes have been paid, the amount paid on the value in excess of \$155,600 on Parcel 043-002 and \$99,800 on Parcel 026-034 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

August 16, 1991

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan

I certify that copies of the within decision have been mailed this date, postage prepaid, to Eloise P. Willard, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Hooksett.

August 16, 1991

Brenda Tibbetts, Clerk