Eloise Willard and Robert Willard
v.
Town of Hooksett

Docket No. 5699-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of $168,900 (land, $110,800; buildings, $58,100) on an irregularly shaped 3.9-acre lot (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 lot was all ledge; and

2) they cannot use the back portion because of narrowness, a gas line, and the topography.

The Town argued the assessment was proper because:

1) it was in line with two comparable sales; and

2) the back land was assessed at $4,000 per acre to reflect the problems raised by the Taxpayers.

Based on the evidence, we find the correct land assessment should be $73,120 (prime lot $71,875; excess land $1,245), for a total assessment of $131,220 (land, $73,120; buildings, $58,100). This assessment is ordered because adjustments to the land were required to reflect the problems with the back land as follows:

portion at far end

$500 per acre multiplied by figured area of 56,000 square feet (190' x 295'), or 1.29 acres, equals $645; and

portion at back of main lot

$1000 per acre multiplied by figured area of 26,764 square feet, or .6 acres, (total area of 126,324 square feet minus 43,560 square feet for basic lot minus 56,000 square feet for back portion) equals $600.

If the taxes have been paid, the amount paid on the value in excess of $131,220 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

August 23, 1991

BOARD OF TAX AND LAND APPEALS

_ George Twigg, III, Chairman

Ignatius MacLellan, Esq.

I certify that copies of the within decision have been mailed this date, postage prepaid, to Eloise and Robert Willard, the Taxpayers, to the Chairman, Board of Selectmen, Town of Hooksett, and to Scott Bartlett, MMC, Inc.

August 23, 1991

Brenda L. Tibbetts, Clerk

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