

Clinton G. Swoyer
v.
Town of Milford
Docket No. 5712-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$79,800 (land, \$56,300; buildings, \$23,500) on his real estate located on Ruonala Road consisting of a mobile home sited on approximately 1.28 acres of land (the Property). 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 he was disproportionally taxed.

The Taxpayer argued he was overassessed because he paid \$60,000 in 1985 for the Property and was under some time constraint, having sold a home in Brookline. The Taxpayer also stated he felt he paid \$10,000 too much, and after living in the Property felt that its condition and age were such that it was overvalued as of April 1, 1988.

The Town argued the Property was fairly valued and presented a comparable (Town Exhibits B and C).

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$71,400 (land \$50,700 and building \$20,700).

Arriving at a proper assessment is not a science but is a matter of informed judgment and experienced opinion. See Brickman v. City of Manchester, 119 N.H. 919, 921 (1979); see also Marshall Valuation Service, Section 1, Page 3, March (1989). This board, as a quasi-judicial body, must weigh the evidence and apply its judgment in deciding upon a proper assessment. Paras v. City of Portsmouth, 115 N.H. 63, 68 (1975).

If the taxes have been paid, the amount paid on the value in excess of \$71,400 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

March 11, 1991

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 Clinton G. Swoyer, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Milford.

Michele E. LeBrun, Clerk

March 11, 1991

