

Stanley W. Miller and Jacquelyn E. Miller
v.
Town of Newport

Docket No. 5722-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$74,300 (land, \$12,400; buildings, \$61,900) on their ranch-style home, on approximately 1.2 acres located on Turkey Hill (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 Property suffers from the location of the septic system with water running from a culvert across the leach field which is located on the Property's boundary.

The Town stated they were unaware of the septic problem.

Based on the evidence, we find the correct assessment should be \$70,100 (land, \$12,400; building, \$57,700). This assessment is ordered because the Taxpayers met the burden of proof and demonstrated problems associated with the septic system.

If the taxes have been paid, the amount paid on the value in excess of \$70,100 shall be refunded with interest at six percent per annum from date paid to refund date.

April 1, 1991

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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 Stanley W. and Jacquelyn E. Miller, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Newport.

April 1, 1991

Michele E. LeBrun, Clerk