

James F. McMahon and Elaine D. McMahon

v.

Town of Newport

Docket No. 5747-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$202,352 (land, \$100,052; buildings, \$102,300) on their home and land consisting of a post-and-beam residence sited on approximately 125 acres on Old Gove Road (the Property). For the reasons stated below the appeal for abatement is denied.

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 failed to carry their burden and prove any disproportionality.

The Taxpayers argued that their post-and-beam home was sited one mile off the town road, on a Class VI road which the Taxpayers maintain themselves.

The Taxpayers elaborated that they operate a gravel pit which enables them to maintain the road which would cost \$15,000 to \$20,000 annually if the work was hired out. The Taxpayers testified they had invested \$228,000 in the property as of July, 1988, and offered no opinion as to the full-market value of the property as of April 1, 1988.

The Town argued the building on the property was very desirable due to its post-and-beam construction and was further enhanced in its value due to its secluded site. The Town also argued the property enjoyed a view and noted that views enhanced value when compared with properties without a view. The Town also noted the assessed value of the property acknowledged the gravel-pit operation.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment. We also note the Property enjoys current-use taxation and that when taken as a whole the Property is fairly and equitably assessed.

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 enclosed decision have been mailed this date, postage prepaid, to James F. and Elaine D. McMahon, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Newport.

April 1, 1991

Michele E. LeBrun, Clerk