

Linda R. Richard and Roy Richard

v.

Town of Sanbornton

Docket Nos. 5905-89 and 10013-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 and 1990 assessment of \$96,950 (land, \$23,100; buildings, \$73,850) on their real estate identified as Map 23 Lot 56, consisting of a dwelling with attached garage on a four-acre lot on Cram Road (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 their burden and proved they were disproportionately taxed.

The Taxpayers argued they were overassessed because:

1) an appraisal by George A. Boley, done for the purposes of a divorce settlement, estimated the value, as of March 31, 1989, at \$144,000; and

2) an appraisal in 1986 estimated a \$160,000 value.

The Town argued the assessment was in line with other assessments.

Based on the evidence, we find the correct assessment should be \$73,600 for tax years 1989 and 1990.

In making a decision on value, the board looks at the Property's value as a whole (i.e., as land and buildings together) because this is how the market views value. However, the existing assessment process allocates the total value between land value and building value. (The board has not allocated the value between land and building, and the Town shall make this allocation in accordance with its assessing practices.) We note that in making a judgment of the proper assessment, the value of the entire property, i.e., land and building, must be established.

This assessment is ordered because the Taxpayers submitted evidence of two appraisals with values significantly below the equalized values.

If the taxes have been paid, the amount paid on the value in excess of \$73,600 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul Franklin

Ignatius MacLellan, Esq.

I certify that copies of the within decision have been mailed this date, postage prepaid, to Linda R. and Roy Richard, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Sanbornton.

March 12, 1992

Melanie J. Ekstrom, Deputy Clerk

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