

Clarence R. and Jill W. Homberg

v.

Town of Winchester

Docket No.: 5914-89

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$32,800 (land, \$5,750; buildings, \$27,050) on 69 Mechanic Street, Tax Map 30, Lot 39 (house and 1/4 acre) (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 disproportionality.

The Taxpayers argued the assessment was excessive because, "On September 20, 1989 the VA (N.H. office) assessed my home and found the market value to be \$63,000. This would be assessed at \$24,570 for 30% equalized ratio."

The Town suggested an adjustment for the garage from \$1,500 down to \$900.

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Based on the evidence, we find the correct assessment should be \$26,000 (land \$5,750 and building \$20,250). This assessment is ordered because we concur with Mr. J.P. Estey's report in which he states, "Added physical depreciation for age and condition to house. Gave garage added physical functional depreciation (dirt floor/no doors) poor condition."

If the taxes have been paid, the amount paid on the value in excess of \$26,000 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Clarence R. and Jill W. Homberg, taxpayers; and Chairman, Selectmen of Winchester.

Dated: July 7, 1992

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Valerie B. Lanigan, Clerk

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