

Gary C. Grasset and Charlotte M. Grasset

v.

Town of Lincoln

Docket No. 5923-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$179,000 (land, \$90,000; buildings, \$89,000) on a condominium unit #306 at Forest Ridge off Rte. 112 (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 disproportionally taxed.

The Taxpayers argued the assessment was excessive because:

- (1)there are four units (306, 309, 313, 316) in the complex that are the same and the subject property is not completely finished;
- (2)the basements are designed to have a family room, bathroom, and two finished bedrooms and the Property has only one finished bathroom with a 12 foot by 12 foot unfinished area; and
- (3)the unfinished portion represents a \$5,000 difference in the fair market value of the Property.

The Town argued:

- (1)they were not aware that a portion of the basement was unfinished;
- (2)an adjustment of \$5,000 was made to Unit 309 because the basement was unfinished; and
- (3)this Property should be adjusted similarly.

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Based on the evidence we find the correct assessment should be \$174,000 (land, \$90,000 and building \$84,000).

If the taxes have been paid, the amount paid on the value in excess of \$174,000 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Gary C. Grasset and Charlotte M. Grasset, taxpayers; and Chairman, Selectmen of Lincoln.

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Valerie B. Lanigan, Clerk

Date: April 9, 1992

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