

Daniel J. Petrini and Joan E. Petrini

v.

Town of Sanbornton

Docket No. 5924-89 and 10183-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 and 1990 assessments of \$162,750 (land, \$31,000; buildings, \$131,750) on their real estate identified as Map 10 Lot 125, consisting of a dwelling on a 3.5-acre lot on Collieson 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 this burden and proved they were disproportionately taxed.

The Taxpayers argued the assessment was excessive because:

- 1) the Town evaluated the house as Class 4 when, given the construction costs and materials, the house should be a class 3;
- 2) the shed was overvalued; and
- 3) the building costs used by the Town were excessive;
- 4) a January 1988 appraisal indicated a \$297,000 value; and

5) two March 1990 market analyses indicated values of \$239,000 and \$207,500.

The Town argued the assessments were proper because:

1) cost does not equal value and the Taxpayers placed most emphasis on costs; and

2) the Property has a good location and its value is increased by the neighborhood.

Based on the evidence, we find the correct assessment should be \$139,900 (land \$31,000 and building \$108,900). This assessment is ordered because:

1) the grade of the house is only average, a class 3 dwelling;

2) the size and utility of three floors of finish warrant a 10 percent functional depreciation; and

3) the shed contributes only an estimated \$300 of assessed value.

If the taxes have been paid, the amount paid on the value in excess of \$139,900 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 Daniel J. and Joan E. Petrini, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Sanbornton.

March 4, 1992

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Melanie J. Ekstrom, Deputy Clerk

