

Richard and Patricia Ferrari

v.

City of Franklin

Docket No.: 5964-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "City's" 1989 assessment of \$79,800 (land, \$37,900; buildings, \$41,900) on Webster Avenue (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:

- (1) there is a closed-in porch charged (actually screened);
- (2) the house is on cinder blocks (over 100 years old); and
- (3) the garage is of "no value whatsoever".

The City, at the hearing, recommended an adjusted assessment of \$68,900 and argued the revised assessment was proper because:

- (1) this is waterview property;

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- (2) an adjustment was made for lack of heat (does have a fireplace); and
- (3) they changed floors from hardwood to softwood.

Based on the evidence, we find the correct assessment should be \$65,400 (land \$37,900 and building \$27,500). This assessment is ordered because the board finds a 20% good condition on the garage and the recognition of a screened porch, softwood floors and no heat. This new assessment is in line with Mautte and other market data supplied by the Town.

If the taxes have been paid, the amount paid on the value in excess of \$65,400 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 Richard and Patricia Ferrari, Taxpayers; Chairman, Board of Assessors of Franklin; and Scott Bartlett, MMC.

Dated: July 28, 1992

Valerie B. Lanigan, Clerk

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