

Wesley T. and Debra A. Vaughan

v.

Town of Richmond

Docket No.: 6043-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$64,250 (land, \$10,300; buildings, \$53,950) on 440 Whipple Hill Road (the Property). The Town failed to appear, but consistent with our Rule, TAX 102.03(g), the Town was not defaulted. This decision is based on the evidence presented to the board. 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:

"as of April 1, 1989 the following was not complete. Interior walls not painted, well not hooked up, foundation not backfilled, no landscaping, no front or side steps, wood floor not finished, exterior unpainted." The Town's

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effective 100% valuation of the building was \$140,000 while the actual cost to build was \$91,000 (see Cranbrook Construction Company figures).

The Town was not represented.

Based on the evidence, we find the correct assessment should be \$46,850 (land \$10,300 and building \$36,550). This assessment is ordered because: the board concurs with our review appraiser, Mr. J.P. Estey, who inspected the subject property inside and out on April 24, 1991 and recommended that the grade of the house should be average and estimated the house was 75% completed on April 1, 1989.

If the taxes have been paid, the amount paid on the value in excess of \$46,850 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a. The board suggests the percent of completion for succeeding tax years be monitored until the house is 100% complete.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Wesley T. and Debra A. Vaughan, taxpayers; and Chairman, Selectmen of Richmond.

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Dated: June 26, 1992

Valerie B. Lanigan, Clerk

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