

Leta E. Perron and Christian W. Anderson
v.
Town of Alton

Docket No. 6053-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$245,900 (land, \$183,700; buildings, \$62,200) on Map 51, Lot 25, consisting of 0.12 of an acre of land with improvement on Route 11D (the Property). For the reasons stated below, the appeal for abatement is granted.

The Taxpayers failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board.

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).

The Taxpayers argued the assessment was excessive because:

- 1) the property has only 50 feet of frontage by 100 feet in depth and the taxes have almost doubled because of the land valuation;
- 2) land has been appraised for 140 feet of lake front property;
- 3) neighboring property with 100 feet of frontage and 100 feet in depth is taxed "not much more" than the Property; and
- 4) the Property's driveway is through an easement owned by someone else.

The Town argued the assessment was proper as evidenced by sales of waterfront parcels of varying linear frontage, the less water frontage on a parcel, the more per front foot is paid; however, a -15% influence factor was

applied to reflect the undersized considerations of the Property. A factor of 15% is applied when the frontage is below 75 feet.

The board's inspector inspected the property, reviewed the property tax card, and filed a report with the board.

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$238,400 (land, \$183,700 and building \$54,700). The inspector made the following adjustments to the Town's assessment: Building - 20' x 30'; not 20' x 32', adjusted accordingly; Land - no change in value.

The Town agreed, based on the board inspector's report, that the building measurements were incorrect.

If the taxes have been paid, the amount paid on the value in excess of \$238,400 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

Date: October 10, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Leta E. Perron, representative for herself and Christian W. Anderson, taxpayers; and the Chairman, Selectmen of Alton.

Brenda L. Tibbetts, Clerk

Date: October 10, 1991

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