

Raymond J. Turgeon and M. Lynn Turgeon
v.
Town of Jaffrey

Docket Nos. 6061-89 and 8897-90

DECISION

These appeals were consolidated for hearing.

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$156,350 (land, \$41,950; buildings, \$114,400) on Map 244, Lot 134. 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 the market value for log homes is lower than stick built homes. The Ward structure, a cedar log home with pine interior, was assessed at \$85.71 per square foot, the highest in the neighborhood.

The Town argued the assessment was proper because the equalized ratio of .904 was within a reasonable range of the town's ratio of .65 in 1989 and .69 in 1990.

The Board finds the best evidence to be that contained in the written report of its review inspector, Mr. J. Philip Estey, who adjusted physical depreciation as to age and condition. He inspected the property on May 14, 1991.

Based on the evidence we find the correct assessment should be \$120,850

(land, \$41,950 and building \$78,900).

If the taxes have been paid, the amount paid on the value in excess of \$120,850 shall be refunded with interest at six percent per annum from date paid to refund date for tax years 1989 and 1990.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

Date: September 13, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Raymond J. & M. Lynn Turgeon, taxpayers; and the Chairman, Selectmen of Jaffrey.

Brenda L. Tibbetts, Clerk

Date: September 13, 1991

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