

Philip E. and Shirley A. Somero
v.
Town of New Ipswich

Docket No. 6203-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$239,200 (land, \$58,200; buildings, \$181,000) on their real estate on Philmart Drive, consisting of a dwelling on a 6.98 acre lot (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 disproportionally taxed.

The Taxpayers argued the assessment was excessive because an appraisal done in March 1990 for a bank loan indicated a value of \$169,000.

The Town's representative, Mr. Scott Bartlett, agreed that some adjustments were in order for the steepness of the driveway, and the fact that the house was somewhat overbuilt for the neighborhood.

Based on the evidence we find the correct assessment should be \$215,685 (land, \$52,380 and building \$163,305). This assessment is ordered because the Board finds a minus 10% adjustment to the land for steepness of access ($\$58,200 \times .90 = \$52,380$). A minus 10% adjustment is made to the building and improvements ($\$172,861 \times .90 = \$155,575$) ($\$3,700 \text{ sauna} \times .90 = \$3,330$) plus $\$4,400 \text{ paving} = \$163,305$.

If the taxes have been paid, the amount paid on the value in excess of \$215,685 shall be refunded with interest at six percent per annum from date paid to refund date.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Philip E. and Shirley A. Somero, taxpayers; Chairman, Assessors of New Ipswich; and Scott Bartlett, MMC.

Valerie B. Lanigan, Clerk

Date: April 21, 1992

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