

**Thomas M. Lafond and Lucille T. Lafond**

**v.**

**Town of Sanbornton**

**Docket No. 6205-89**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$82,250 (land, \$12,800; buildings, \$69,450) on their real estate identified as Map 10, Lot 137, consisting of a dwelling, garage, and shed on a 5.1-acre lot on Upper Bay Road (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 their burden and proved they were disproportionately taxed.

The Taxpayers argued the assessments on the shed and the porches were excessive.

The Town argued the assessments on the shed and the porches were from the applicable cost manual.

Based on the evidence, we find the correct assessment should be \$81,250 (land \$12,800 and building \$68,450). This assessment is ordered

because the shed's contributory value is much less than as assessed. The shed's proper assessment should be \$300. No changes to the porches are warranted.

If the taxes have been paid, the amount paid on the value in excess of \$81,250 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul Franklin

Ignatius MacLellan, Esq.

I certify that copies of the within decision have been mailed this date, postage prepaid, to Thomas M. and Lucille T. Lafond, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Sanbornton.

March 4, 1992

Melanie J. Ekstrom, Deputy Clerk