Earl and Jeannette Wilkins

v.

Town of Nottingham

Docket Nos.: 6240-89, 8588-90 and 10972-91 PT

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989, 1990 and 1991 assessments of:

Map/Lot #	Land Assessment	Building Assessment	Total Assessment
14/18	$72,000	$51,900	$123,900
15/10	$52,200	$	52,200
3/5	$41,500	$	41,500
15/9	$23,900	$	23,900 (24,000 for 1991)
Swain Lot/Rt. 4	$34,900	$	34,900

For the reasons stated below, the appeal for abatement is granted in part.

The Taxpayers have the burden of showing the assessments were 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 assessments were excessive because:

(1) the land in dispute had depreciated at a significant rate between 1987 and 1992;

(2) the Town sends five tax bills and can only identify and locate four properties;

(3) the tax map was changed without proper notification; and

(4) the assessments are improper, inequitable, and constitute and excessive share of the tax burden.

The Town argued the assessments were proper because:

(1) properties were assessed consistent with similar tax lots in the Town, although officials were unable to identify and locate the so called Swain Lot (off route 4) assessed for $34,900, land only.

Board's Rulings

Based on the evidence and until the Town can identify and locate on the Town tax map we find the correct assessment for the elusive Swain Lot should be zero dollars. This assessment is voided for tax years 1989, 1990, and 1991. The Town supported the other four assessments while the Taxpayers failed to show that the assessments were unfair, unequal, or disproportionate.

If the taxes have been paid, the entire amount paid on the value of $34,900 shall be refunded with interest at six percent per annum from date paid to refund date, (RSA 76:17-a.) for tax years 1989, 1990, and 1991.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Earl and Jeannette Wilkins, Taxpayers; and Chairman, Selectmen of Nottingham.

Dated: September 14, 1993

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Valerie B. Lanigan, Clerk