

Joel R. Labell  
v.  
Town of Wentworth

Docket No. 6244-89 and 8576-90

DECISION

These appeals were consolidated for hearing. The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 and 1990 assessments of \$36,400 (land only) and \$29,800 (land only) on two undeveloped lots identified as Map 7, Lot 2, Plot 10 and Map 7, Lot 2, Plot 11, respectively (the Property). For the reasons stated below, the appeal for abatement is granted.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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 Taxpayer carried this burden and proved he was disproportionally taxed.

The Taxpayer argued the assessments were excessive because:

- (1) he purchased both lots in February, 1986, for a total of \$35,800;
- (2) the market was at its peak in 1986;
- (3) lots can't be further subdivided;
- (4) the lots have little frontage compared to the depth of the lots; and
- (5) the rear land has little utility due to the lots configuration and great depth.

The Town argued the assessments were proper because:

- (1) the lots were appraised using the same consistent methodology applied to all lots in town; and
- (2) the market increased from 1986 through at least 1988 at 20 to 25 percent per year.

Docket No. 6244-89 and 8576-90

Joel R. Labell v. Town of Wentworth

Page 2

Based on the evidence we find the correct assessment should be \$50,850 (Plot 10: \$27,350; Plot 11: \$23,500). This assessment is ordered because:

- (1) the rear land of the lots should be graded as poor due to the lots' configuration and the minimal utility of the land due to access; and
- (2) the Town's "poor" rear land adjustment factor of x.35 reduces the lot values to those listed above.

If the taxes have been paid, the amount paid on the value in excess of \$50,850 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

---

Paul B. Franklin, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Joel R. Labell, taxpayer; and Chairman, Selectmen of Wentworth.

---

Valerie B. Lanigan, Clerk

Date: March 20, 1992

0007