

Robert W. Seavey and Dorothy M. Seavey
v.
Town of Alton

Docket No. 6252-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$336,750 for the 22 acre portion of land not in current use on Map 15, Lot 31 (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 disproportionately taxed.

The Taxpayers stated they had no complaint with the overall valuation of the 260 acre parcel in its entirety, but they did feel that the assessed value of the ad valorem 22 acres not in current use was disproportionate. The Taxpayer indicated that they sold a 9 acre house lot without waterfront one year ago for \$33,000, which was subdivided from the subject property.

After viewing the property and consulting with the Taxpayer, the Town agreed that \$11,500 per acre for the 22 acre portion not in current use would be a proper adjustment.

Based on the evidence, we find the ad valorem value of the 22 acres not in current use should be \$253,000. The Board rules that any taxes paid in

excess

of \$253,000 on the 22 acre portion should 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

Michele E. LeBrun, Member

Date: August 6, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Robert W. & Dorothy M. Seavey, taxpayers; and the Chairman, Selectmen of Alton.

Brenda L. Tibbetts, Clerk

Date: August 6, 1991

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