

Ruth E. Hurley
v.
Town of Belmont

Docket No. 6254-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$165,300 (land, \$141,600; buildings, \$23,700) on her real estate consisting of a mobile home on eight acres fronting on Sargent Lake (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 she was disproportionately taxed.

The Town, at hearing, recommended reducing the assessment to \$78,000 due to the frontage being on a cove and the parcel having the potential of being subdivided into only two lots. The Taxpayer agreed to the Town's revised assessment. Therefore, the board affirms the stipulated assessment of \$78,000.

If the taxes have been paid, the amount paid on the value in excess of \$78,000 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

August 23, 1991

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin

I certify that copies of the within decision have been mailed this date, postage prepaid, to Ruth E. Hurley, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Belmont.

August 23, 1991

Brenda L. Tibbetts, Clerk