

Mildred and Joseph Draleaus

v.

Town of Hinsdale

Docket No. 6319-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$109,600 (land, \$19,200; buildings, \$90,400) on Map 47, Lot 31 (3 Canal Street), consisting of a 25,265 sq. ft. lot and house, barn shed circa 1836 (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 disproportionally taxed.

The Taxpayers argued the assessment was excessive because:

- (1)the side hill is very steep;
- (2)physical depreciation on house not sufficient; and
- (3)poor neighborhood with buildings in continuous state of repair - mostly unfinished.

The Town representative, Mr. Scott Bartlett, agreed the assessment was excessive because:

- (1)the house needs more physical and functional depreciation; and
- (2)the land could stand an additional 10% reduction for topography.

Based on the evidence we find the correct assessment should be \$97,050 (land, \$17,300 and building \$79,750). This assessment is ordered because the Board concurs with the Town and the Taxpayers on issues of topography and increased depreciation on the house.

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If the taxes have been paid, the amount paid on the value in excess of \$97,050 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

Ignatius MacLellan, Esq., Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Mildred and Joseph Draleaus, taxpayers; Chairman, Selectmen of Hinsdale; and Scott Bartlett, MMC.

Valerie B. Lanigan, Clerk

Date: April 22, 1992

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