

**Ernest F. Angelicola and Patricia M. Angelicola**

**v.**

**Town of Jefferson**

**Docket No. 6358-89**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$60,650 (land, \$1,900; buildings, \$58,750) on a house with another out building on 23.89 acres. For the reasons stated below, the appeal for abatement is granted.

The Taxpayers failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board.

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 in writing the assessment was excessive because, "We purchased this property in 1986 for \$149,000.00. We are assessed at an equalized eval. of \$466,538 (13%) and this is far in excess of even recently built homes costing more."

The Town argued the assessment was proper because the Town presented the 1990 revaluation cards and a letter from Avitar indicating how the 1990 value could be recalculated to a 1989 assessment. (We note the Avitar land value was only on 5.18 acres. When the evidence shows the Property consists of 23.89 acres. The board was provided with a second Avitar card for the other 18.71 acres.)

Based on the evidence we find the correct assessment should be \$37,150 (land, \$14,130 and building \$23,000). This assessment was arrived at by using Avitar's suggested 1989 and adding the additional land that was on the 1989 tax card for Map 9, Lot 1.

If the taxes have been paid, the amount paid on the value in excess of \$37,130 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Ignatius MacLellan, Member

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Michele E. LeBrun, Member

Date: September 20, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Ernest F. & Patricia M. Angelicola, taxpayers; and the Chairman, Selectmen of Jefferson.

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Brenda L. Tibbetts, Clerk

Date: September 20, 1991

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