

**Alberta K. Shapiro
v.
Town of Alton**

Docket No. 6378-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$541,400 (land, \$317,500; buildings, \$223,900) on Map 21A, Lot 12 on Roberts Cove Road (the Property). For the reasons stated below, the appeal for abatement is granted.

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

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 Taxpayer argued the assessment was excessive because:

- 1) the real estate market was at its peak when the land was purchased and property values have since diminished by virtue of the declining market;
- 2) the building was constructed in 1988 and the same situation with reference to the declining market applies to the building; and
- 3) the property was recently appraised in connection with a bank loan at \$485,000.

The Town indicated that the house may have functional inutility and market-ability based upon its nonconventional configuration. An offer was made to reduce the building value (not including the garage) by ten percent to reflect the strange shape of the house. The Town argued the assessment on the

land was

proper based upon information gathered from over ninety lots sold in the same time frame. The Town referred to comparable number 4 in the taxpayer's appraisal report, which sold on April 17, 1989, for \$572,500, which the Town felt further supported its assessment on the subject.

Based on the evidence we find the correct assessment should be \$529,000 (land, \$317,500 and building, \$211,500).

If the taxes have been paid, the amount paid on the value in excess of \$529,000 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

Michele E. LeBrun, Member

Date: August 6, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Alberta K. Shapiro, taxpayer; and the Chairman, Selectmen of Alton.

Brenda L. Tibbetts, Clerk

Date: August 6, 1991

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