

Frederick A. Beebe

v.

Town of Northwood

Docket No.: 6400-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$52,600 (land, \$44,550; buildings, \$8,050) on his real estate at North Shore Park, consisting of a camp on a less than 1/2 acre lot between Park Avenue and Pinehurst Avenue (the Property). 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. 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 disproportionality.

The Taxpayer in his written submittal argued the assessment was excessive because:

(1) of the large increase in both the assessment and taxes at the time of the revaluation; and

(2) the Property would have to have 25 to 30 thousand dollars invested in it for water, heat, septic and interior finish to bring it up to be comparable with other properties in the neighborhood.

The Town argued the assessment should be reduced to \$46,000 due to the land being essentially undeveloped except for a septic tank in the ground which is not connected.

Based on the evidence, we find the correct assessment should be \$46,000 (land \$37,950 and building \$8,050). This assessment is ordered because:

1) the Town agrees with the board's inspector's reports that corrected the land for its undeveloped condition and lack of water; and

2) no further adjustment is warranted based on the testimony of the Property's proximity to the Town Beach and partial view of Northwood Lake.

3) A greater percentage increase in an assessment following a town-wide reassessment is not a ground for an abatement, since unequal percentage increases are inevitable following a reassessment. Reassessments are implemented to remedy past inequities and adjustments will vary, both in absolute numbers and in percentages, from property to property.

If the taxes have been paid, the amount paid on the value in excess of \$46,000 shall be refunded with interest at six percent per annum from date

paid to refund date. RSA 76:17-a.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Frederick A. Beebe, taxpayer; and Chairman, Selectmen of Northwood.

Dated: April 28, 1992

Valerie B. Lanigan, Clerk