

Allan A. and Nancy Lamond

v.

Town of Hampstead

Docket No.: 6440-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$75,900 (land, \$64,400; buildings, \$11,500) on a .08 acre lot with a one-story camp (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 disproportionality.

The Taxpayers argued the assessment was excessive because:

- (1) the Town has assessed the building as having a finished interior and a finished porch when neither is finished and was measured incorrectly;
- (2) recalculating the building, a fair assessment of the building is \$4,200;
- (3) the neighborhood and condition factors on the land are higher than comparable

properties;

(4) the Property is subject to a deeded 5 foot right-of-way to the lake; and

(5) the assessed value should be \$26,910 (land, \$22,680; building, \$4,230).

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The Town argued:

- (1) the building is in very poor condition and is on possibly the smallest improved lot on the waterfront, and an additional physical depreciation of 10 percent should be applied reducing the building value to \$10,400;
- (2) the assessed value of the land is excessive and should be reduced from 3.25 to 2.25;
- (3) a 5 to 10 percent range for the right-of-way would be appropriate; and
- (4) a revised assessment of \$53,000 is recommended.

Board's Rulings

Based on the evidence, we find the correct assessment should be \$44,650 (land \$39,650 and building \$5,000). This assessment is ordered because the board finds the land condition factor should be reduced to 2.00 to reflect the extremely small improved waterfront lot and the right-of-way over the Property to the lake utilized by three backlots. Further, the board finds the building value to be \$5,000.

If the taxes have been paid, the amount paid on the value in excess of \$44,650 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

CERTIFICATION

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I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Allan A. and Nancy Lamond, Taxpayers; and Chairman, Selectmen of Hampstead.

Dated: October 7, 1992

Melanie J. Ekstrom, Deputy Clerk

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