

Alan B. Courage and Carolyn O. Courage

v.

Town of Deerfield

Docket No. 6483-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$68,500 (land, \$12,000; buildings, \$56,500) on a single-family home on a 3-acre lot (the Property). The Town and Taxpayers failed to appear, but consistent with our Rule, TAX 102.03(g), the Town and Taxpayers were 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 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)they purchased the Property in June, 1988 for \$129,900, a fair-market price;
and
- (2)when equalized the assessment is significantly higher than the fair market value (\$180,265).

The Town did not present any evidence to support the assessment.

Based on the evidence we find the correct assessment should be \$49,360. In making a decision on value, the board looks at the Property's value as a whole (i.e., as land and buildings together) because this is how the market views value. However, the existing assessment process allocates the total value between land value and building value. (The board has not allocated the value between land and building, and the Town shall make this allocation in

accordance

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with its assessing practices.) This assessment is ordered because the only evidence before the board was the June 1988 \$129,900 purchase price and the 1990 revaluation assessment of \$129,300. Both demonstrated the 1989 equalized value was excessive.

If the taxes have been paid, the amount paid on the value in excess of \$49,360 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Member

Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Alan B. Courage and Carolyn O. Courage, taxpayer; and Chairman, Selectmen of Deerfield.

Melanie J. Ekstrom, Deputy Clerk

Date: March 5, 1992

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