Ronald D. Bellaud and Lise A. Bellaud

v.

Town of Hooksett

Docket No.: 6629-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's 1989 assessment of $161,000 (land, $72,000; buildings, $89,000) on 1.03 acres and a cape (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 lot is on a corner and is much busier than other lots in the area which lessens its personal use and privacy;

(2) the land slopes to the rear and other lots in the area are more private, level and overall attractive;

(3) the land value is assessed too high based on an October, 1991 appraisal which estimated the fair market value of the Property to be $128,000 with the

site value to be worth $31,500;

(4) the Property was originally a holding area for junked cars and still has much glass on the land.

The Town argued the assessment was proper because:

(1) the street is serviced by water but not sewer;

(2) two comparables were utilized but the Town agreed that the land may be high and recommended changing the site index factor to 5 which is the same factor used in Autumn Run; and

(3) a recommended assessment of $151,800 would reflect the change in the site index factor.

Based on the evidence, we find the correct assessment should be $151,800 (land $62,800 and building $89,000). This assessment is ordered because the Board agrees with the Town's recommendation to change the site index factor and further finds that the Taxpayers' October, 1991 appraisal, when time adjusted, confirms the revised assessment.

If the taxes have been paid, the amount paid on the value in excess of $151,800 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

_____

Ignatius MacLellan, Esq., Member

_____

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Ronald D. and Lise A. Bellaud, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Hooksett.

Dated: September 2, 1992

_____
Melanie J. Ekstrom, Deputy Clerk

1002

Ronald D. and Lise A. Bellaud

v.

Town of Hooksett

Docket No. 6629-89

ORDER

This order relates to the "Taxpayers'" rehearing motion. The motion fails to state any "good reason" or any issue of law or fact for granting an appeal. See RSA 541:3.

The Taxpayers' appraisal was not an exhibit at the hearing because the board sustained the "Town's" objection to its admission. Therefore, the board gave little weight to the appraisal. The Taxpayers' new information that the appraisal was already time adjusted is not accepted because it should have been provided at the hearing.

Motion denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

_____

Ignatius MacLellan, Esq., Member

_____

Michele E. LeBrun, Member

CERTIFICATION

I certify that copies of the within Order have this date been mailed,

postage prepaid, to Ronald D. and Lise A. Bellaud, Taxpayers; and Chairman, Selectmen of Hooksett.

Date: October 26, 1992

Valerie B. Lanigan, Clerk