Kenneth and Sara Peterson

v.

Town of Northwood

Docket No.: 6639-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of $89,000 (land only) on their real estate identified as Map 19A, Lots 13 and 14, consisting of two undeveloped contiguous 50 foot lots fronting on Northwood Lake (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 Taxpayer[s] carried this burden and proved disproportionality.

The Taxpayers argued the assessment was excessive because:
(1) two comparable undeveloped properties on Northwood Lake were assessed for $485 and $570 per front foot while their lot was assessed for $890 per front foot; and

(2) Ambrose had 1167' of shore front compared to the Taxpayers' 100' shore front.

The Town argued the assessment was proper because:

(1) proper adjustments had been given for front foot value on the water for all lots compared; and

(2) a 10% market adjustment was given for private road influence (access). A steepness deduction was given on the land at 40%.

Based on the evidence, we find the correct assessment should be $81,600 (land only). The board concurs with the Town's representative's suggestion that an additional 5% adjustment be given for topography (steepness). No further abatement is ordered because differing square-foot assessment values are not necessarily probative evidence of inequitable or disproportionate assessment. The market generally indicates higher per-square-foot prices for smaller lots than for larger lots, and since the yardstick for determining equitable taxation is market value (see RSA 75:1), it is necessary for assessments on a per-square-foot basis to differ to reflect this market phenomenon.

If the taxes have been paid, the amount paid on the value in excess of $81,600 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

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Paul B. Franklin, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Kenneth and Sara Peterson, Taxpayers; Chairman, Selectmen of Northwood; and Mary E. Pinkham, Department of Revenue Administration.

Dated: May 5, 1992

_____
Valerie B. Lanigan, Clerk

Kenneth and Sara Peterson

v.

Town of Northwood

Docket No.: 6639-89

ORDER

The board of tax and land appeals (board) received a letter from the Taxpayers on June 19, 1992, requesting the board order the proper assessment be $77,520. The Taxpayers' request is denied as not being timely filed. All requests for rehearing, reconsideration or clarification must be made within 20 days from the date of the decision (May 5, 1992).

However, the board notes that the order of May 5, 1992, clearly states the initial assessment of $89,000 is reduced by 5% to $81,600, not $77,520.
SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

CERTIFICATION

I hereby certify a copy of the foregoing order has been mailed this date, postage prepaid, to Kenneth and Sara Peterson, Taxpayers; Chairman, Selectmen of Northwood; and Mary E. Pinkham, Department of Revenue Administration.

Dated: July 20, 1992
Valerie B. Lanigan, Clerk
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