

**Christine M. Thompson**

**v.**

**Town of Sanbornton**

**Docket No. 7024-89**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$200,150 (land, \$18,900; buildings, \$181,250) on her real estate identified as Map 15, Lot 64-1, consisting of 20.33 acres (19.13 of which are in current use) and a dwelling and pool house (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 she was disproportionately taxed.

The Taxpayer argued with her written application:

1) the house was graded a class 4 while it's building materials made it more comparable to a class 3 or 3 1/2 dwelling; and

2) the assessment was not adequately adjusted for the cathedral ceiling area.

The Town argued the house was comparably assessed with other class 4 houses.

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$186,600 (land \$18,900 and building \$167,700). This assessment is ordered because:

- 1) the Town in 1990 reduced the pool-house value 40 percent for no basement and unfinished areas (less finished area than normal living area);
- 2) this adjustment is also appropriate for the 1989 tax year; and
- 3) the cathedral ceiling area of the house was accounted for by a 10 percent reduction in the dwelling's replacement cost.

If the taxes have been paid, the amount paid on the value in excess of \$167,700 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin

Ignatius MacLellan, Esq.

I certify that copies of the within decision have been mailed this date, postage prepaid, to Christine M. Thompson, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Sanbornton.

March 4, 1992

Melanie J. Ekstrom, Deputy Clerk