

David Baron and Ann Baron
v.
Town of Jaffrey

Docket No. 7105-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$151,000 (land, \$42,300; buildings, \$108,700) on Heath Road (Extension). 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 have no mountain view; 2) they paid \$154,000 in November, 1988; 3) the Nazzaro house is superior, and 4) the land is wet and rocky.

The Town argued the assessment was proper because: 1) the assessment is within the standard deviation, and 2) the Nazzaro property has a mountain view.

The Board finds that additional adjustments need to be made to reflect the fact that the road is not maintained by the town, the topography of the lot and the general sales data in the neighborhood.

Based on the evidence we find the correct assessment should be \$135,000 (land, \$96,700 and building \$38,300).

If the taxes have been paid, the amount paid on the value in excess of \$135,000 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

Date: September 13, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to David & Ann Baron, taxpayers; and the Chairman, Selectmen of Jaffrey.

Brenda L. Tibbetts, Clerk

Date: September 13, 1991

0009