

Roland T. and Beverly A. Cullen

v.

Town of Northfield

Docket No.: 7125-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessments of \$143,100 (land, \$23,100; buildings, \$120,000) on a 24,829 square foot lot and a ranch-style home, and \$42,100 (land, \$24,200; buildings, \$17,900) on 31,363 square feet and a mobile home (the Property). For the reasons stated below, the appeal for abatement is [].

The Taxpayers have the burden of showing the assessments were 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. We find the Taxpayers failed to carry this burden.]

The Taxpayers argued the assessments were excessive because:

- (1)
- (2)

(3)

(4)

(5)

(6)

The Town argued the assessments were proper because:

- (1)
- (2)
- (3)
- (4)
- (5)
- (6)

Based on the evidence, we find the correct assessment should be \$ (land \$ and building \$). This assessment is ordered because:

If the taxes have been paid, the amount paid on the value in excess of shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

We find the Taxpayers failed to prove the Property's assessments were disproportional. We also find the supported the Property's assessments.

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 decision has been mailed this date, postage prepaid, to , Taxpayers; Scott Bartlett, MMC; and Chairman, Selectmen of Northfield.

Dated:

Melanie J. Ekstrom, Deputy Clerk