

Deborah Soule Espinola

v.

Town of Hampstead

Docket No.: 7188-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$412,500 (land, \$183,700; buildings, \$228,800) on a 2.5 acre lot with a single family 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).

The Taxpayer argued in her written appeal that the assessment was excessive because the Town has the second floor square footage at 711 square feet when in fact it is only 630 square feet. Further, the appeal in writing to the Town was granted but unacceptable.

The Town reinspected and remeasured the Property and recommended changes as noted on the revised property record card (attached).

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Board's Rulings

Based on the evidence, we find the correct assessment should be \$397,500 (land \$183,700 and building \$213,800). This assessment is ordered because the board finds the Town's adjustments, as recommended, are proper.

If the taxes have been paid, the amount paid on the value in excess of \$397,500 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

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Deborah Soule Espinola, Taxpayer; and Chairman, Selectmen of Hampstead.

Dated: October 5, 1992

Melanie J. Ekstrom, Deputy Clerk

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