

Robert E. and Janet S. Clark

v.

Town of Northwood

Docket No.: 7231-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$88,800 (land, \$40,200; buildings, \$48,600) on their real estate on Ridge Road, consisting of a dwelling on a 230' x 145' lot (the Property). For the reasons stated below, the appeal for abatement is denied.

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 failed to carry this burden.

The Taxpayers argued the assessment was excessive because:

- (1) the Property's groundwater and water supply were contaminated by a gasoline leak from an underground tank on a neighboring property; and
- (2) the Taxpayers' 1988 appeal established the assessment should be reduced by 47 1/2 percent for the contamination.

The Town argued the assessment was proper because:

- (1) sales of property in the contaminated area, albeit contaminated to a lesser degree than the taxpayers, showed no drop in market value;
- (2) there had been further progress from 1988 to 1989 in the water district's attempt to purchase land, drill wells and provide water to the affected properties;
- (3) a 30 percent reduction on the entire value was given to recognize the contamination problem.

We find the Taxpayers failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment. While there was no specific market data for the most affected properties, the Town's 30 percent adjustment is reasonable given the further progress made by the water district in the intervening year.

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 Robert and Janet Clark, Taxpayers; Chairman, Selectmen of Northwood; and Mary E. Pinkham, Department of Revenue Administration.

Dated: May 5, 1992

Valerie B. Lanigan, Clerk