

William T. Dionne
v.
Town of Conway

Docket No. 7343-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$164,400 (land, \$57,500; buildings, \$106,900) on Map 065, Lot 39A, consisting of a dwelling on 0.92 of an acre of land on Duprey Road (the Property). 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 he was disproportionally taxed.

The Taxpayer argued the assessment was excessive because:

- 1) he purchased two lots totalling 0.9 acres in 1967 and built his home in 1968, then built the garage and installed a solar heated swimming pool;
- 2) he had three appraisals done in 1988 and the estimated value of the Property was \$142,000, \$142,500 and \$155,000; and
- 3) the property value has gone down 10 to 20 percent in the last year and a half.

The Town indicated they had not seen the appraisals and did not feel the value went down in 1988 and 1989.

The board's inspector inspected the property, reviewed the property tax card, and filed a report with the board. This report concluded that the building assessment should be adjusted by five percent.

Based on the evidence we find the correct assessment should be \$148,365 (land, \$57,500 and building \$90,865). This assessment is ordered because a five percent building adjustment is warranted.

If the taxes have been paid, the amount paid on the value in excess of \$148,365 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

Date: October 10, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to William T. Dionne, taxpayer; and the Chairman, Selectmen of Conway.

Brenda L. Tibbetts, Clerk

Date: October 10, 1991

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CORRECTION OF DECISION

The board's October 10, 1991 decision is corrected to reflect that a 15% adjustment was made by the board to the building assessment, not 5% as stated in the decision or as recommended by the board's inspector. The final ordered assessment remains, \$148,365 (land, \$57,500; building, \$90,865).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

I certify that copies of the within corrected decision has been mailed this date, postage prepaid, to William T. Dionne, Taxpayer; and the Chairman, Selectmen of Conway.

Dated:

Brenda L. Tibbetts, Clerk