

Doris R. Entwisle

v.

Town of Northwood

Docket No.: 7405-89

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$82,000 (land only-Lot 45) -- on a corner lot on Rte. 4 and Bow Lake Road -- and the assessment of \$332,700 (land, \$223,000; buildings, \$109,700-Lot 74) -- on a 4.75-acre parcel of land with a single family residence and a cottage on Harvey Lake. 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). We find the Taxpayer carried this burden and proved disproportionality.

The Taxpayer argued the assessment was excessive because:

- (1) (Lot 74) the main house, a former hotel, has many odd features;

- (2) (Lot 74) the Town's acreage figure (4.75 acres) was wrong;
- (3) (Lot 74) the paving was overvalued;
- (4) (Lot 45) the lot is presently listed for \$55,000; and
- (5) (Lots 45 & 74) a realtor estimated the property's value significantly below the assessment.

The Town agreed the assessment on Lot 74 needed the following adjustments, but that the adjusted value was correct:

- (1) reduce land to 3.19 acres;
- (2) reduce the grade of the main house to 3 1/2 to reflect taxpayer's concerns; and
- (3) deduct \$150 for lack of range hood in cabin.

Applying these adjustments resulted in a \$321,000 assessment.

The Town argued the assessment on Lot 45 was correct.

Based on the evidence, we find the correct assessment for Lot 74 should be \$319,000 (land \$214,400 and building \$104,600). No adjustment to Lot 45 was warranted. This adjusted assessment is ordered for Lot 74 to reflect the Town's adjustments with an additional \$2,000 deducted for the excessive amount of paving. We reject the Strout letter as credible evidence of the property's fair market value. The Taxpayer did not present any credible evidence of the property's fair market value. To carry her burden, the Taxpayer must make a showing of the property's fair market value. This value will then be compared to the property's assessment and the level of assessments generally in the

Town. See, e.g., Appeal of NET Realty Holding Trust, 128 N.H. 795, 796  
(1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985);  
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Appeal of Town of Sunapee, 126 N.H. at 217-18. The estimated value in the  
Strout letter was too low given lake sales, and the letter did not disclose  
any sales analysis.

If the taxes have been paid, the amount paid on the value in excess of  
\$401,000 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

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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this  
date, postage prepaid, to Doris R. Entwisle, taxpayer; and Chairman, Selectmen  
of Northwood.

Dated: April 28, 1992

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Valerie B. Lanigan, Clerk