

Richard M. Gowen and Carol A. Gowen

v.

Town of Wentworth

Docket No. 7421-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$209,900 (land, \$87,600; buildings, \$122,300) on Map 12, lot 3-3, consisting of 30 acres with improvements and Map 12, lot 1-4, consisting of 43 acres with small pond (land only) assessed at \$97,950 (the Property). For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved they were disproportionately taxed.

The Taxpayers argued the assessment was excessive because: they submitted an appraisal by Susan Morton (Armstrong Appraisal Assoc.) showing a value for land and buildings (30) acres at \$140,000...as of March 7, 1991 on parcel M - 12-3-3.

The Town argued the assessment was proper because:

- (1)there were good views from the house; and
- (2)the methodology used was the same for properties throughout the Town.

Based on the evidence we find the correct assessment should be \$199,100 (land, \$76,800 and building \$122,300). This assessment is ordered because the Board is satisfied that the rear land category should be changed from fair to poor with a 30% factor on parcel 12-3-3. The Board finds a similar rear land adjustment, fair to poor should be made on Parcel 12, 1-4 (land only) with a 30%

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adjustment factor to a corrected assessment of \$77,550. No pond factor was attributed to the two site values.

If the taxes have been paid, the amount paid on the value in excess of Map 12-3-3 - \$199,100; and Map 12-1-4 - \$77,550, shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Richard M. and Carol A. Gowen, taxpayers; and Chairman, Selectmen of Wentworth.

Valerie B. Lanigan, Clerk

Date: April 21, 1992

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