

**Paul F. Thiem**

**v.**

**Town of Northwood**

**Docket No.: 7448-89**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$241,750 (land, \$161,300; buildings, \$80,450) and \$125,300 (land, \$84,250; buildings, \$41,050) on Map 22 Lot 23 and Map 15 Lot 15, respectfully. Map 22 Lot 23 consists of a dwelling and attached garage on 24+ acres on Rte. 107 and Sunset Drive. Map 15 Lot 15 consists of a ranch on a .32 acre lot fronting on Harvey Lake. 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 of Map 22 Lot 23 was excessive because:

- (1) the house is 32 years old, built out of rough pine lumber and does not have the energy features that newer homes have; and
- (2) the land is mostly woods and is hilly and ledgy;

And, the assessment of Map 15 Lot 15 was excessive because:

- (1) the lot was purchased in 1986 for \$20,000;
- (2) the modular home, foundation and site work cost approximately \$40,000;
- (3) the property was listed in 1991 for \$99,000 and now at \$89,900; and
- (4) the property could possibly have been worth \$100,000 to \$110,000 in 1989.

The Town argued the assessment of Map 22 Lot 23 was proper because:

- (1) the property has a considerable amount of road frontage;
- (2) the topography adjustment of times 60 is appropriate for the condition of the land; and
- (3) three comparable properties show consistent assessment methodology;

And, the assessment of Map 15 Lot 15 was proper because:

- (1) three nearby sales of developed lots with frontage on Harvey Lake sold in the range of \$107,500 to \$115,000.

Based on the evidence, we find the correct assessment for Map 22 Lot 23 should be \$230,700 (land \$150,250 and building \$80,450) and for Map 15 Lot 15 should be \$121,050 (land \$84,250 and building \$36,800). Map 22 Lot 23 value is reduced to account another 5 percent for the topography of the land as testified to. Map 15 Lot 15 building value is reduced to reflect the low cost and simple style of the modular ranch. The grade is reduced from a class 3 to

a class 2 1/2.

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If the taxes have been paid, the amount paid on the value in excess of \$351,750 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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Paul B. Franklin, 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 Paul F. Thiem, taxpayer; Chairman, Selectmen of Northwood; and Mary E. Pinkham, Department of Revenue Administration.

Dated: May 5, 1992

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Valerie B. Lanigan, Clerk

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