

**Bernard L. Lemieux and Mariette Lemieux
v.
Town of Jefferson**

Docket No. 7490-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$46,500 (land, \$7,400; buildings, \$39,100) on a single-family home with 7.91 acres. 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 disproportionally taxed.

The Taxpayers argued the assessment was excessive because: 1) the 1989 equalized value was in excess of the 1990 revaluation value; and 2) the home is only 32' x 32', and 3) a 1989 appraisal indicated a \$256,000 value.

The Town argued the assessment was proper because the 1989 assessment was reasonable and the 1990 revaluation assessment was low.

Based on the evidence we find the correct assessment should be \$34,605 (land, \$15,265 and building \$19,340). This assessment is ordered because: a) the Taxpayers' 1989 appraisal indicated a value of \$256,000; and b) the Town's 1990 revaluation number indicated the 1989 assessment was excessive.

If the taxes have been paid, the amount paid on the value in excess of \$34,605 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, Member

Michele E. LeBrun, Member

Date: September 20, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Bernard & Mariette Lemieux, taxpayers; and the Chairman, Selectmen of Jefferson.

Brenda L. Tibbetts, Clerk

Date: September 20, 1991

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