

Estate of Jean L. Williams/Leonard R. Williams, Executor

v.

Town of Stoddard

Docket No. 7519-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$86,871 (land only) on 15 acres on Loring Pond, a/k/a Highland Lake (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 the Estate of Jean L. Williams was disproportionally taxed.

The Taxpayer argued:

- (1)the 15 acres was "unmarketable" because there was no legal access...except by water;
- (2)the Property is a peninsula with 3,300 feet of shorefront, and was appraised by Robert M. McLaughlin, SCPA, to be worth \$20,000 "as of December 12, 1989"; and
- (3)no further subdivision of the "peninsula" was permissible per New Hampshire Water Supply and Pollution Control Commission.

The Town argued:

- (1)that a new tax map was done in 1987; and
- (2)the Town didn't know why \$23.00 per front foot of shoreline was used for the 1989 assessment.

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The Board finds no good reason to change the original land value found by the New Hampshire Board of Taxation in their 1979 tax appeal decision.

Based on the evidence we find the correct assessment should be \$46,000 (land only).

If the taxes have been paid, the amount paid on the value in excess of \$46,000 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 Anne M. Swenson, Representative for the Taxpayer; and Chairman, Selectmen of Stoddard.

Valerie B. Lanigan, Clerk

Date: April 2, 1992

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