

Arline and Joseph Murphy

v.

Town of Northfield

Docket No.: 7531-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$67,600 (land, \$17,300; buildings, \$50,300) on map 11 lot 29A, a twenty acre parcel with a ranch-style home (19 acres are assessed in current use and 1 acre as a homesite not in current use) (the Property). The Taxpayers own, but did not appeal, two other parcels: \$82,600 (land, \$35,300; buildings, \$47,300) on map 5 lot 13, a 3.98 acre lot with a single-family home; and \$2,000 (land only assessed in current use) on map 11 lot 33 on an 85 acre lot. 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 disproportionality.

The Taxpayers argued the assessment was excessive because:

- (1) access to the house is by a three quarter mile long right of way;
- (2) there is no electricity to the building site; the building is serviced by a generator; to bring power in would cost about \$20,000;
- (3) the house is not a ranch; it is a concrete block basement with a gambrel roof on top;
- (4) the top floor has only a kitchen, bathroom and a bedroom;

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(5) the water supply is only a dug well which normally goes dry two months in the summer;

(6) the kitchen is not a modern one and the basement garage is not finished; and

(8) the Property is worth only about \$40,000.

The Town presented:

a) a list of comparable sales;

b) a spread sheet showing the comparables and various units of comparison, e.g., square feet of usable living area and square feet of land area;

c) a spread sheet showing the Property; and

d) the assessment cards of the comparables.

The Town at the hearing recommended an assessment of \$55,900 (land, \$17,300; buildings \$38,600) to correct for an unfinished basement, a minus 3% functional obsolescence for the gambrel roof line and additional depreciation on the building for the lack of conventional power and its proximity to Interstate 93.

The Town argued the revised assessment was proper because:

(1) the Towns' comparable sales, Loan, Wilson and Partridge, generally support the assessment;

(2) Interstate 93 is screened from the Property; and

(3) a minus 50 percent adjustment was given to the site for its long access, a minus 10% adjustment to the building for its proximity to Interstate 93 and a plus 25% adjustment to the site for the view.

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Board's Rulings

Based on the evidence, we find the correct assessment should be \$55,900 (land \$17,300 and building \$38,600). This assessment is ordered because, based on the evidence, the Town's adjustments at the hearing reasonably reflect all the various conditions of the Property.

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If the taxes have been paid, the amount paid on the value in excess of \$55,900 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

George Twigg, III, Chairman

Paul B. Franklin, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Arline and Joseph Murphy, Taxpayers; Scott Bartlett, MMC; and Chairman, Selectmen of Northfield.

Dated: September 1, 1992

Melanie J. Ekstrom, Deputy Clerk

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