

David A. and Elaina L. Del Rossi

v.

Town of Rindge

Docket No.: 7587-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$165,800 (land, \$129,200; buildings, \$36,600) on a 2.63 acre lot with a dutch gambrel house (the Property). The Taxpayers failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayers were not defaulted.

This decision is based on the evidence presented to the board. 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) the house is small and of little value;
- (2) the land is deceiving, 2 acres with 400 feet of frontage sounds good but the frontage is totally swamp;

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(3) the land is no good for building unless the existing building and shed are ripped down; and

(4) an appraisal prepared by Barry W. Moore estimated the fair market value of the Property to be \$130,000 as of November 27, 1989.

The Town argued:

(1) the Property was reviewed in February, 1990 at a time when it might be difficult to see problems on the land, and upon further inspection of the Property, adjustments are recommended to the land value for the guardrail on the frontage of the Property beyond the 200 feet frontage where the house sits, and for the wetland on the Property;

(2) the recommended revised land assessment is \$102,100;

(3) no change is recommended on the building's assessment; and

(4) the total recommended revised assessment is \$138,700.

Board's Rulings

Based on the evidence, we find the correct assessment should be \$138,700 (land \$102,100 and building \$36,600). The board finds the Town adequately addressed the problems with the land in its recommended revisions, and the Taxpayers' appraisal report as of November, 1989 falls within an acceptable

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range of value.

If the taxes have been paid, the amount paid on the value in excess of \$138,700 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to David A. and Elaina A. DelRossi, Taxpayers; Department of Revenue Administration; and Chairman, Selectmen of Rindge.

Dated: November 5, 1992

Valerie B. Lanigan, Clerk

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