

Richard B. and Pamela A. Ambler

v.

Town of Goshen

Docket No.: 7658-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$143,650 (land, \$102,350; buildings, \$41,350) on "The Broken Mug Inn" on Rand Pond Road (the Property). 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 failed to carry this burden, but the Taxpayers did show the assessment on the deck should be reduced.

The Taxpayers argued the assessment was excessive because:

- (1) the topography warrants an additional adjustment;
- (2) the assessment on the deck (\$7,850) is high given the deck's 10-year age, and the deck is not pressure treated; and
- (3) the deck's assessment should be \$3,900.

The Town agreed with the Taxpayers' opinion of value on the deck, and recommended reducing the assessed value to \$140,150. The property sold for \$130,000 in 1988, and the market was appreciating at the time of the sale. Therefore, the assessment is equitable after applying the deck adjustment.

Board's Rulings

Based on the evidence, we find the correct assessment should be \$140,150 (land \$102,350; building \$37,800). This assessment is ordered because:

- (1) the Town and the Taxpayers agreed the contributory value of the deck should be reduced from \$7,850 to \$3,900; and;
- (2) the purchase of the Property by the Taxpayers in March 1988 for \$130,000, when time adjusted at the rates agreed upon by the parties in the DeSpirito case, supports the revised assessment.

If the taxes have been paid, the amount paid on the value in excess of \$140,150 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

Motions for reconsideration of this decision must be filed within twenty (20) days of the clerk's date below, not the date received. RSA 541:3. The motion must state with specificity the reasons supporting the request, but generally new evidence will not be accepted. Filing this motion is a prerequisite for appealing to the supreme court. RSA 541:6.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Gary J. Karp, Representative for the Taxpayers; Department of Revenue Administration; and Chairman, Selectmen of Goshen.

Dated: January 15, 1993

Valerie B. Lanigan, Clerk

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