

Robert A. and Muriel M. Straw

v.

Town of Goshen

Docket No.: 7668-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessments of \$161,750 (land, \$89,450; buildings, \$72,300) on a ranch-style home; and \$75,050 (land, \$72,800; buildings, \$2,250) on a shed (bunkhouse), both located on Rand Pond Road (the Property). For the reasons stated below, the appeal for abatement is denied, but the board abates taxes paid on the paving.

The Taxpayers have the burden of showing the assessments were 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 they should not have been assessed for paving.

The Taxpayers argued the assessments were excessive because there is an error on the assessment card, i.e., the property has no paving.

The Town argued the assessments were proper because:

(1) the front-foot value is within range of comparable sales;

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(2) the Property consists of 2 abutting lots; and

(3) the Town recommends a \$500 reduction in assessment to address the paving.

Board's Rulings

Based on the evidence, we find the correct assessment should be \$161,250 (land \$88,950; and building \$72,300). This assessment is ordered because the Taxpayer was incorrectly assessed for paving.

This board may also award costs as in the superior court. RSA 71-B:9; TAX 201.05(c). Based on the following, the board orders the Taxpayer to pay the Town's costs of \$21.10 calculated at 1/3 of \$6.00 an hour times 8 hours, and \$.17 per mile times 90 miles to be paid by Gary J. Karp. Cost are awarded where an appeal was frivolously filed or maintained. We find the Taxpayers appeal was frivolously maintained as the only issue at the hearing was the \$500 paving value which should have been resolved by Mr. Karp with the Town. The Taxpayers' representative, Gary J. Karp, shall pay the Town this \$21.10 within 10 days of the clerk's date below, sending a copy of the payment letter to the board. If Mr. Karp fails to so comply, the Town may file an enforcement motion with the board, and then the board may file an enforcement action in the Merrimack County Superior Court.

If the taxes have been paid, the amount paid on the value in excess of \$161,250 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

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generally new evidence will not be accepted. Filing this motion is a prerequisite for appealing to the supreme court. RSA 541:6.

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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