

**David S. and Patricia A. Lage**  
**v.**  
**Town of New Ipswich**

**Docket Nos. 7681-89 and 9967-90**

**DECISION**

These appeals were consolidated for hearing. The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 and 1990 assessments of \$270,200 (land, \$27,500; buildings, \$242,700) on their real estate on Turnpike Road, consisting of a dwelling on a 35,283 square-foot lot (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 carried this burden and proved they were disproportionally taxed.

The Taxpayers argued the assessment was excessive because:

- (1)the Town erred in classifying the building as an "antique";
- (2)the location is poor;
- (3)the Property has some physical problems; and
- (4)the lots in other areas of Town were larger but assessed at lower values.

The Town reviewed the assessment and recalculated it to reflect the Taxpayers' concerns, arriving at a new assessment of \$231,700.

The board's inspector inspected the property, reviewed the property tax card, and filed a report with the board. This report concluded the proper assessment should be \$247,250. The inspector "adjusted physical depreciation as to age and condition."

Docket Nos. 7681-89 and 9967-90

David S. and Patricia A. Lage

v. Town of New Ipswich

Page 2

Based on the evidence we find the correct assessment should be \$222,490 (land, \$23,290 and building \$199,200). This assessment is ordered because the board accepted the Town's revised assessment less:

(a)\$5,000 off building for fireplaces; and

(b)\$4,210 off land for location problems.

If the taxes have been paid, the amount paid on the value in excess of \$222,490 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

---

Paul B. Franklin, Member

---

Ignatius MacLellan, Esq., Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to David S. and Patricia A. Lage, taxpayers; and Chairman, Selectmen of New Ipswich, and Scott Bartlett, MMC.

---

Valerie B. Lanigan, Clerk

Date: April 9, 1992

0007