

Millard R. and Hazel W. Somes

v.

Town of Merrimack

Docket No.: 7687-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$155,300 (land, \$116,000; buildings, \$39,300) on Map 6A-2, Lot 173, a .10-acre lot with a cottage-style house (the Property). The Taxpayers also owns Map 6A-2 Lot 180 (\$2,500), which was not appealed. 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) on a per waterfront-foot basis, the land assessment was excessive (see chart on page 2); and
- (2) the lot is small and non-conforming causing limitations with maintaining or replacing the well and septic and any expansion or rebuilding of the cottage.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Millard R. and Hazel W. Somes, Taxpayers; and Office of the Assessor of Merrimack.

Dated: February 10, 1993

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Valerie B. Lanigan, Clerk