

Frank C. Volpe and John S. Argue

v.

Town of Pittsfield

Docket No.: 10526-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$128,400 (land \$58,600; buildings \$69,800) on an 18-acre lot with a house. 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 their burden.

The Taxpayers argued the assessment was excessive because:

- (1) the house is an old New Englander with a wet basement;
- (2) the rear land is largely wet land;
- (3) a comparable sold in Nov. 1990 for \$95,000 with more land;
- (4) the average sales of lots in town was not \$35,000 per lot, but closer to \$25,000; and

Frank C. Volpe and John S. Argue

v.

Town of Pittsfield

Docket No.: 10526-90PT

Page 2

(5) the Property is currently listed for \$100,000 but is probably worth \$75,000 to \$80,000.

The Town argued the assessment was proper because:

(1) the Town used approximately 150 sales to establish the base values during the reassessment in 1989; and

(2) the building has normal depreciation according to age and an additional 5% for excessive wear.

Board Rulings

Based on the evidence, we find the correct assessment should be \$118,300 (land \$58,600 and building \$59,700). This assessment is ordered because the outbuilding contributory value was overstated by the Town and is estimated to be \$10,000. No further adjustment is warranted because the Taxpayer's opinion of its current value of \$75,000 to \$80,000 supports a 1990 assessment of \$118,300 as indicated by applying the Town's 1992 assessment ratio of 148% ($118,300 \div 1.48 = \$79,932$).

If the taxes have been paid, the amount paid on the value in excess of \$118,300 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Frank C. Volpe and John S. Argue

v.

Town of Pittsfield

Docket No.: 10526-90PT

Page 3

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Frank C. Volpe and John S. Argue, Taxpayers; and Chairman, Selectmen of Pittsfield.

Dated: 9/10/93

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Valerie B. Lanigan, Clerk