

John S. Kidder

v.

Town of Pittsfield

Docket No.: 10551-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$100,700 (land \$31,800; buildings \$68,900) on a 4.4-acre lot with a house. For the reasons stated below, the appeal for abatement is granted.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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 Taxpayer carried his burden.

The Taxpayer argued the assessment was excessive because:

- (1) the Property was purchased primarily for the land in late 1990 for \$58,000 with plans to within five years raze the buildings and build anew;
- (2) the basement is primarily dirt and wet;
- (3) the interior is in very poor condition with no insulation, no operative plumbing, rotted floors, several rotted ceilings, and an unusable fireplace;

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(4) while the purchase was from an estate, the executor was under no pressure to sell;

(5) the land has many springs on it making it wet most of the year; and

(6) the outbuildings are incorrectly listed and over-valued.

The Town argued the assessment was proper because three sales of somewhat comparable properties indicate that consistent methodology were used throughout the Town during the reassessment.

Board Rulings

Based on the evidence, we find the correct assessment should be \$76,300

(land \$31,800 and building \$44,500). This assessment is ordered because:

(1) the house should receive a total depreciation of 50% to account for its poor condition as testified to by the Taxpayer as of April 1, 1990;

(2) the outbuildings had a contributory value estimated at \$4,000 for their wood and car storage utility; the balance of the outbuildings have no value due to their poor condition;

(3) the fireplace value is depreciated by 50% as part of the overall condition adjustment of the house; and

(4) no conclusive evidence was submitted that the land valuation was excessive.

If the taxes have been paid, the amount paid on the value in excess of \$76,300 shall be refunded with interest at six percent per annum from date

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paid to refund date. RSA 76:17-a.

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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 John S. Kidder, Taxpayer; and Chairman, Selectmen of Pittsfield.

Dated: September 2, 1993

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Valerie B. Lanigan, Clerk