

Daniel Hurst and William Norrie

v.

Town of Enfield

Docket No.: 8141-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$102,900 (land \$91,000; buildings \$11,900) on Lot 43-15-0, a .7-acre lot with a seasonal cabin on Crystal Lake (the Property). The Taxpayers and the Town waived a hearing and agreed to allow the board to decide the appeal on written submittals. The board has reviewed the written submittals and issues the following decision. 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) the Property is only seasonal and lacks running water;
- 2) it exceeded the Property's fair market value -- the Property having been on the market for several years at less than the assessment; and

(3) an April 1, 1991 bank appraisal valued the Property at \$70,000.

The Town argued the assessment was proper because:

- 1) it was arrived at consistently with other properties in Town (the Town submitted a spread sheet of comparable assessments to support its position);
and
- 2) the Taxpayers' appraisal failed to adjust for the Property's superior location, larger size, and longer shore frontage.

The board's inspector inspected the Property, reviewed the assessment-record card, and filed a report with the board. The inspector made adjustments to the Town's assessment to reflect the Property's shallow frontage and weeds, and gave an additional 15% for topography. Additionally, the inspector learned the Property sold for \$75,000 in February, 1992.

Board's Rulings

Based on the evidence, we find the correct assessment should be \$89,250 (land - \$77,350, buildings - \$11,900). The best evidence was the board inspector's report. The inspector visited this property and all other appealed properties in Enfield.

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

Page 3
Hurst/Norrie v. Town of Enfield
Docket No.: 8141-90

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Daniel Hurst and William Norrie, Taxpayers; and Chairman, Selectman of Enfield.

Dated: January 29, 1993

Melanie J. Ekstrom, Deputy Clerk

0005