

Wesley N. and Bonnie S. Cook

v.

Town of Hopkinton

Docket No.: 8531-90PT

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$129,550 (land \$28,700; buildings \$100,850) on Lot 21, a 1.01-acre lot with a house (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.

The Taxpayers argued the assessment was excessive because:

- (1) the card erroneously states the garage has 1 1/2 story living area when the area is only 1-story with attic;
- (2) it is higher than comparables in the neighborhood;
- (3) the Town selectmen agreed they were paying too much in taxes but the selectmen refused an adjustment;
- (4) an adjacent comparable property sold March 1990 for \$161,053;

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- (5) the 1991 assessment was \$195,550; and
- (6) the Property was worth \$175,000 to \$180,000.

The Town argued the assessment was proper because:

- (1) it was proportional to other assessments;
- (2) the sales of higher-end homes showed the ratio was high and the sales supported the assessments; and
- (3) all assessments were based on the same manual.

Based on the evidence, we find the correct assessment should be \$105,600. This assessment is ordered because:

- (1) the Taxpayers' comparables demonstrated over assessment;
- (2) the Pfundstein sale when adjusted for sale by relocation company (+20%), time (+12%) and for the Property's additional features (\$19,375), demonstrates a value of approximately \$212,000;
- (3) the time-adjusted 1991 assessment demonstrates a \$218,400 value; and
- (4) the board estimated a \$220,000 market value, which equates to a \$105,600 assessment.

If the taxes have been paid, the amount paid on the value in excess of \$105,600 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

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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 Wesley N. and Bonnie S. Cook, Taxpayers; and Chairman, Selectmen of Hopkinton.

Dated: August 24, 1993

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Valerie B. Lanigan, Clerk