

Marjorie A. and Robert W. Bose, Sr.

v.

Town of New Boston

Docket No.: 8566-90

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$108,300 (land, \$38,800; building, \$69,500) consisting of a ranch style home and garage on .61 acres with dwelling (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(3); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers carried this burden and proved they were disproportionately taxed.

The Taxpayers argued the assessment was excessive because:

1) there are many discrepancies on the property assessment card, i.e., there is not an artesian well on the property, there is an 8 foot dug well across

the street; topography indicates level, the Property is extremely rolling with drainage from Route 13 flowing through the Property; full basement, but the basement is 1/2 concrete and 1/2 dirt and being of cement block foundation; water heater is checked off but the hot water is from the furnace; house is considered a class 4, but having built the house in 1946, half the house is 2 x 4 construction, one-half 2 x 8 construction; a 16 x 16 attached room on garage is assessed at \$17,900 which seems too high; and

2) to compare the value of land was difficult as it "depends on lot, no specific value."

The Town argued the assessment was proper because:

- 1) all improved property with a working well and septic system was assessed at \$10,000;
- 2) regarding the topography, the community as a whole is very hilly, and the Taxpayers' Property is considered relatively level with no steep grades;
- 3) the Taxpayers' assessment card has been corrected to reflect the crawl space and dirt floor, the foundation, and the plumbing;
- 4) assessing the Taxpayers' building as a class 4 is appropriate in terms of classification of sales of similar houses;
- 5) the 16 x 16 attached room is assessed at \$10,100 not \$17,900;
- 6) comparables submitted and pricing guideline indicate the Taxpayers' Property has been assessed equitably; and
- 7) the Taxpayers' assessment card has been revised to \$104,600 (land, \$38,300; building \$66,300).

Based on the evidence, we find the correct assessment should be \$97,900 (land, \$38,300; buildings, \$59,600). The board has thoroughly

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reviewed the evidence submitted by the Taxpayers and the Town and finds the ranch style dwelling is not in average condition and a classification of fair is in order. The board has applied a 35 percent physical depreciation to the building.  
SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Marjorie A. and Robert W. Bose, Sr., and Chairman, Selectmen of New Boston.

Dated: April 24, 1992

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Melanie J. Ekstrom, Deputy Clerk