

Joseph F. Vittek, Jr.

v.

Town of Northfield

Docket No.: 8866-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$18,000 on a 1.22-acre lot (the Property). The Taxpayer 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 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 this burden and proved he was disproportionately taxed.

The Taxpayer argued the assessment was excessive because it failed to adequately reflect the wetland and topographical problems with the lot. The Taxpayer submitted evidence that it would be difficult, if even possible,

to locate a house and septic system on the lot.

The Town argued the assessment was proper because adequate adjustments were made to address the Taxpayer's concerns about the problems with the Property.

Based on the evidence, we find the correct assessment should be \$7,870 calculated by allowing the following adjustments: 40% wetlands; 10% topography, and 20% vacant. This results in \$7,400 for the first acre and adding \$470 for the remaining .22 acres equals \$7,870. The Taxpayer's evidence established the Property has significant wetlands problems. The Taxpayer's evidence that he hired professionals to site a house and septic but that he could not obtain approvals to confirm these problems.

Based on this the 20% wetlands adjustment is insignificant. Additionally, the Property's topography affects the Property's value more significantly than calculated by the Town. We do not, however, conclude the Property is worth only \$2,500 as Taxpayer asserted.

If the taxes have been paid, the amount paid on the value in excess of \$7,870 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

I certify that copies of the foregoing Decision have been mailed this date, postage prepaid, to Joseph F. Vittek, Jr., Taxpayer; and Chairman, Selectmen of Northfield.

Dated: November 15, 1991

Melanie J. Ekstrom, Deputy Clerk