

Warren H. and Leona Clark

v.

Tamworth

Docket No.: 9446-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$46,360 (land \$8,060; buildings \$38,300) on a new 1,152 square-foot house on a 1.186-acre lot (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 they purchased the Property March 1989 for \$85,000 after the Property had been on

the market for a year.

The Town was defaulted, but in response to board questions the Town asserted the assessment was reasonable and consistent with other comparable assessments.

Board's Rulings

Based on the evidence, we find the correct assessment should be

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\$41,725. Arriving at a proper assessment is not a science but is a matter of informed judgment and experienced opinion. See Brickman v. City of Manchester, 119 N.H. 919, 921 (1979). This board, as a quasi-judicial body, must weigh the evidence and apply its judgment in deciding upon a proper assessment. Paras v. City of Portsmouth, 115 N.H. 63, 68 (1975).

One of the factors is the Taxpayers purchase price. Given the purchase price and the equalization ration (.46), we concluded the assessment required a 10% downward adjustment.

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.

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 Warren H. and Leona Clark, Taxpayers, and Tamworth Selectman.

Dated: September 24, 1992

Melanie J. Ekstrom, Deputy Clerk

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