Jane H. Keep

v.

Town of Rindge

Docket No.: 9768-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of $194,400 (land $161,700; buildings $32,700) on a 1.71-acre lot with a house. (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 disproportionality.

The Taxpayer argued the assessment was excessive because:
1) an appraisal estimated a $121,500 to $125,500 value between April 1, 1990 and March 31, 1991;

2) two comparable sales indicated a tremendous discrepancy with the Taxpayer's assessment; and

3) the Town's lot size and frontage are incorrect.

The Town failed to submit any arguments to support the assessment and was finally defaulted.

Board's Rulings

Based on the evidence, the board finds the proper assessment to be $176,850 (land, $144,150; buildings, $32,700).

This assessment is ordered because:

1) the Taxpayer submitted a survey which showed the tax map, which was used by the Town as the basis for the land valuation, was incorrect;

2) the actual frontage on the lake is 103 feet and the depth is approximately 565 feet;

3) after calculating the effective frontage (106') (a method to account for the less than exact rectangular shape of the lot), the land value is calculated at $144,150; and

4) the board placed little weight on the Taxpayer's appraisal because the adjustments made to the comparables to arrive at a value for the subject were not shown.

If the taxes have been paid, the amount paid on the value in excess of $176,850 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

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,

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

_____

Paul B. Franklin, Member

_____

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Ann Hathaway Sturtevant, representative for Jane H. Keep, Taxpayer; and the Chairman, Selectmen of Rindge.

Dated: May 17, 1993

_____

Melanie J. Ekstrom, Deputy Clerk