

Albert J. and Julianne Mitchell, Jr.

v.

Town of Rindge

Docket No.: 9769-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$58,350 (land \$44,100; building \$14,250) on a .34-acre lot with a cottage (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 disproportionally.

The Taxpayers argued the assessment was excessive because:

- 1) the cottage is supported by cinder blocks and has only four rooms, and no shower/tub, heating system, insulation or closets;
- 2) the outside of the cottage is incomplete on one side;
- 3) there have been no renovations since the purchase in 1983; and

4) the neighboring lot contains an abandoned, burned trailer house and old vehicles.

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

The board's inspector reviewed the assessment-record card and filed a report with the board. This report concluded the proper assessment should be \$55,500 (land \$44,100; buildings \$11,400). The inspector adjusted the physical and functional depreciation on the building.

Board's Rulings

Based on the evidence, the board finds the correct assessment should be \$55,500. This assessment is ordered because the board finds its inspector's report reasonably accounted for the condition of the cottage as described by the Taxpayers in their brief.

If the taxes have been paid, the amount paid on the value in excess of \$55,500 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, 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

Paul B. Franklin, 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 Albert J. and Julianne Mitchell, Jr., Taxpayers; and Chairman, Selectmen of Rindge.

Dated: April 20, 1993

Melanie J. Ekstrom, Deputy Clerk