

Jack K. Hoadley

v.

Town of Boscawen

Docket No.: 9920-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$157,900 (land, \$38,900; buildings, \$119,000) on his real estate located at the corner of Prospect and Oak Street consisting of 1.71 acres of land (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 denied, but we have accepted the Town's adjusted assessment.

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 failed to carry this burden.

The Taxpayer argued the assessment was excessive because:

- (1) it was more than comparables; and
- (2) it was more than the Taxpayer's 1987 \$115,000 appraised value.

The Town agreed to lower the assessment by depreciating the building an additional 5% for functional depreciation and 5% for physical depreciation, resulting in an adjusted assessment of \$142,100.

The Town argued the adjusted assessment was proper because:

- (1) it was in line with assessments on the comparables after proper adjustments; and
- (2) time adjusting the Taxpayer's 1987 appraisal results in a \$134,000 1990 value. (Note the equalized adjusted assessment is \$137,960; i.e. \$142,100 divided by 1.03.)

Based on the evidence, we find the correct assessment should be \$142,100 (land \$38,900 and building \$103,200). This assessment is ordered because we accept the Town's revised assessment, which was supported by the Town and not shown to be erroneous by the Taxpayer.

If the taxes have been paid, the amount paid on the value in excess of \$142,100 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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Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Jack Hoadley, Taxpayer; and Chairman, Selectmen of Boscawen.

Dated:

Melanie J. Ekstrom, Deputy Clerk