A. P. Piantidosi
v.
Town of Hampton

Docket No. 3229-86

DECISION

A hearing in this appeal was held, as scheduled, on October 21, 1987. The Taxpayer was not represented. The Town was represented by Gregory A. Heyn, Assessor.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of $33,100 placed on his real estate on Manchester Street for the 1986 tax year. The subject property consists of a condominium unit in a six unit building.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 45 percent for the 1986 tax year. Based on that ratio the Taxpayer's assessment equates to a market value of $73,600.

The Taxpayer argued by letter, dated February 10, 1987:

> "I do not believe the Town of Hampton taxing authority has the right to double the tax on a building simply because it was made into a Condo.
>
> They denied me a request for an abatement.
>
> The building had depreciated by virtue of:
>
> 1. The roof is one step closer to being replaced
> 2. The wooden structurals are a little more decayed.

3. The wiring is a little the worse for wear.

4. The plumbing as well.
5. Because this is a rental property it is more abused than other types of Real Estate.

This a spot reassessment which I believe is illegal.

I have sold the property to a person who created a "Palace."

The Town will be able to collect their assessment the following year."

It was also noted that the record shows that the subsequent owner, Barry T. Lyons, paid the 1986 tax bill, as a result of his acquisition of the subject property by deed dated September 10, 1986.

The Town's representative argued he reviewed what the previous assessor had done in valuing the subject property and agreed with the conclusion that changes in use in this incidence required the change in assessments. The Town's representative also argued all the units in the six unit condominium had sold and resale values had been established.

The Town's representative also argued it was not unusual for subdivisions to result in higher values per unit and that this conversion to condominiums could be considered the same as a subdivision resulting in higher values per unit.

The Board's review appraiser determined the Hampton market place recognized higher unit value for the individual condominium units as evidenced by comparable sales.

The Board therefore rules the Taxpayer has failed to prove that the assessment is unfair, improper or inequitable or that it represents a tax in

excess of the Taxpayer's just share of the common tax burden. The ruling is therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

(Ms. Richmond did not sit.)

_ Anne S. Richmond, Esq., Chairman

_ George Twigg, III, Member

_ Raymond J. Damour, Member
Acting Chairman

_ Peter J. Donahue, Member

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to A. P. Piantidosi, taxpayer; and the Chairman, Selectmen of Hampton.

_ Michele E. LeBrun, Clerk

Date:

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