

Jacob Abbott and Anne Abbott
v.
Town of Rye

Docket No. 3416-86

DECISION

A hearing in this appeal was held, as scheduled, on May 19, 1988. The Taxpayers were represented by Jacob J. Abbott, one of them. The Town was represented by Mary E. Pinkham, appraiser, State of New Hampshire Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessments of \$356,050 (land, \$248,600; buildings, \$107,450), Map 11, Lot 54 and \$78,525 (land, \$72,575; buildings, \$59,050), Map 11, Lot 54-1, placed on their real estate, located on Concord Point for the 1986 tax year. The subject properties consist of two parcels of land one Lot 54 with 71 feet of ocean frontage and 90 feet of depth and improved with a two story building, and the other Lot 54-1, with 63 feet of water frontage improved with a two car garage.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 96 percent for the 1986 tax year for the Town of Rye.

Based on that ratio the Taxpayers total assessments equate to a market value of \$442,250.

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The Taxpayer argued the subject property was the least desirable property on Concord Point. The Taxpayer further argued the land was mostly on ledge and the septic system could not be expanded to accommodate dishwashing machines or laundry equipment. The Taxpayer also argued the water frontage of the lot with the garage was on Parsons Creek which caused an odor problem. The Taxpayer also argued the location of the subject property had limited beach access which would render it less valuable as a rental.

The Taxpayer testified the buildings suffered many cosmetic and structural deficiencies due to age and condition. The Taxpayer also argued the subject properties were overassessed when compared to other properties in the Town. The Taxpayer further argued sales prices of other properties compared with the subject property brought sales prices in 1987 which far exceeded their assessed valuations as of April 1, 1986. The Taxpayer argued further the subject property would not command comparable a sales price in that same market. The Taxpayer testified not all of the properties he compared with his were directly on the ocean.

The Town's representative argued that the subject properties had been adjusted for size, according to the deeds, and had also been adjusted for the rocky topography. The Town's representative also argued adjustments had been made for Lot 54-1 with its proximity to Parsons Creek and the land had been adjusted for being undeveloped due to the garage building. The Town's representative also argued the deed clearly stated the lot with the garage on

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it should be valued with dimensions of 71 feet of frontage and 40 feet of depth and could be properly assessed for \$81,800.

The Town's representative also testified the Taxpayers desire for one tax bill and consideration as one property could not be done as the Town maintains the Concord Point Road. The Town's representative also argued she had viewed the subject property and that in her opinion the buildings were properly valued.

The Taxpayer rebutted he should have only one tax bill as he owns the whole thing, and, that in his opinion, the market value as of April 1, 1986, was \$300,000.

The Board finds the Taxpayers did not present any evidence to the Board to demonstrate the market value of the subject property as of April 1, 1986. The Board also finds the Taxpayers comparison of sales prices on dates substantially subsequent to April 1, 1986, to be only indicative of the trend of the market, but not concrete evidence of the market value of the subject property on the date of assessment. The Board also notes the Taxpayers in their presentation of comparable properties made no analysis or adjustment for time and property differences to fairly compare with the subject property.

The Board therefore rules the Taxpayers have failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayers just share of the common tax burden. The ruling is therefore: Request for abatement denied.

SO ORDERED.

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BOARD OF TAX AND LAND APPEALS

— Anne S. Richmond, Esq., Chairman

— George Twigg, III, Member

— (Mr. Damour did not sit.)

— Raymond J. Damour, Member

— Peter J. Donahue, Member

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Jacob & Anne Abbott, taxpayers; and the Chairman, Selectmen of Rye.

— Michele E. LeBrun, Clerk

Date:

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