

**Alan W. Banach**

**v.**

**Town of Rye**

**Docket No. 3466-86**

**DECISION**

A hearing in this appeal was held, as scheduled, on April 6, 1988. The Taxpayer represented himself. The Town was represented by Arthur W. Morrill, Appraiser Supervisor, State of New Hampshire Department of Revenue Administration.

The Taxpayer appeals pursuant to RSA 76:16-a, the assessment of \$210,600 (land, \$93,050; land in current use, \$300; buildings, \$117,250) placed on his real estate, located on Central Road for the 1986 tax year. The subject property consists of approximately 19.7 acres of which 1.7 acres supports buildings and other improvements and 18 acres is in current use.

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 Taxpayer's ad valorem assessment equates to a market value of \$219,050, not including the 18 acres in current use.

The Taxpayer argued he was contesting the assessed value of only the land not in current use. The Taxpayer argued abutters have topographic adjustments

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even though their properties are higher and drier, whereas the subject property floods. The Taxpayer also argued he questioned the \$63,750 home site valuation as well as the \$25,000 valuation for the subject property is 50 feet of road frontage plus the \$1,300 valuation for the approximate half acre rear land in the home site.

The Taxpayer testified the 18 acres in current use had been in that status since 1977. The Taxpayer also testified the subject property had required a variance which was received in 1977 and was so noted in the deed that there was authorization for one house only and no possibility for subdivision for the subject property. The Taxpayer further testified the subject parcel was not supplied by Town water but had it's own water source and septic system.

The Town argued the Taxpayer was not the only Taxpayer assessed for a home site value. The Town further argued that other properties in the Town, with similar access and size, had market values comparable to the subject property.

The Town's representative testified, in his opinion, properties, such as the subject parcel in the Town of Rye, tended to have "estate" like attributes which enhanced their market appeal in the taxing district. The Town argued the home site valuation was supported by the sales survey and analysis conducted prior to the appraisal and revaluation of the properties in the Town of Rye.

The Board finds the Taxpayer presented no evidence to prove the contested portion of the subject property in conjunction with the uncontested portion in

current use had a lower market value for which it was improperly assessed. The Board further finds the Taxpayer relied on technical comparisons with the

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assessments of other Taxpayers and did not bring forth market data to support his contention of overassessment.

The Board finds the Town presented evidence of market value which supports the Town's position that the assessments fairly represent, within the bounds of the assessment-sales ratio for the Town, fair and equitable treatment of the subject property.

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 Taxpayers' just share of the common tax burden. The ruling is therefore: Ruling for abatement denied.

SO ORDERED.

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: December 13, 1988

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Alan W. Banach, taxpayer; and the Chairman, Selectmen of Rye.

Date: December 13, 1988

Michele E. LeBrun, Clerk