

Donald J. Kelliher and Ann Marie Kelliher

v.

Town of Thornton

Docket No. 3589-86

and

Docket No. 3607-87

DECISION

A hearing in these two appeals, having been consolidated, were heard, as scheduled, on March 9, 1988. The Taxpayers represented themselves. The Town was not represented.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$79,200 (land, \$9,200; building, \$70,000) placed on their real estate located on Snowood Drive for the 1986 and 1987 tax years. The subject property consists of a condominium unit designated as unit D-2 in Snowood Village.

Neither party challenged the Department of Revenue Administration's assessment sales ratio of 86 percent for the 1986 tax year and 75 percent for the 1987 tax year for the Town of Thornton. Based on those ratios the Taxpayers assessments equate to market values of \$92,100 for the 1986 year and \$105,600 for the 1987 year.

Donald J. Kelliher and Ann Marie Kelliher v. Town of Thornton

The Taxpayers argued they were assessed unequally compared to properties of similar nature in the taxing jurisdiction. The Taxpayers further argued the Town acknowledged inequities but never inspected or reviewed the property.

The Taxpayers argued the Selectmen indicated they were not obliged to respond to the Taxpayers request for abatement and suggested the Taxpayers file an appeal to this Board.

The Taxpayers did not dispute the finding of the Board's review appraiser that the assessed value of \$79,200 for the two tax years was appropriate considering the Taxpayers' purchase price of \$103,000, including some personal property, in March of 1986.

The Taxpayers testified they received an abatement for their precinct tax for the 1986 tax year.

The Taxpayers testified, "They should not have a special deal, but should have the same deal" and "This is an unfair situation that needs to be corrected".

The Taxpayers argued the Board of Tax and Land Appeals sales study performed by it's review appraiser does not go far enough and values of properties that have not been sold should also be analyzed. The Taxpayer argued for instance, Waterville Estates has some properties that probably have assessments at about 50 percent of market value.

The Board finds the Taxpayers contentions of inequitable treatment relative to the assessments for the whole Town have some merit. This is born out by the Board's Order for Reassessment of the Town of Thornton on February

5, 1988.

Donald J. Kelliher and Ann Marie Kelliher v. Town of Thornton

The Board notes that it has ordered the Selectmen of the Town of Thornton to reassess the Town and that the proper solution for resolving inequities is not changing proper individual assessments, but ordering the revaluation of the whole taxing district, which action the Board has taken.

The Board finds the Taxpayers failed to present conclusive evidence of disproportional assessment relative to the market value of the subject property for the 1986 and 1987 tax years and rules the Taxpayers are properly assessed.

The Board therefore rules that 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.

BOARD OF TAX AND LAND APPEALS

(Concurred, unavailable for

signature)

Anne S. Richmond, Esq., Chairman

(Mr. Twigg did not sit.)

George Twigg, III, Member

-

Raymond J. Damour, Member

-

Peter J. Donahue, Member

-

Date:



Donald J. Kelliher and Ann Marie Kelliher v. Town of Thornton

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Donald J. & Ann Marie Kelliher, taxpayers; and the Chairman, Selectmen of Thornton.

—  
Michele E. LeBrun, Clerk

Date:

0009