

William J. Pearsall

v.

Town of Winchester

Docket No. 3603-87

DECISION

A hearing in this appeal was held, as scheduled, on April 12, 1989. The Taxpayer represented himself. The Town was not represented.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$76,350 (land, \$12,350; buildings, \$64,000) placed on his real estate, located on Old Northfield Road, for the 1987 tax year. The subject property consists of an approximately 5,140 square-foot commercial building on approximately 5.3 acres of land.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 50 percent for the 1987 tax year for the Town of Winchester. Based on that ratio the Taxpayer's assessment equates to a market value of \$152,700 as of April 1, 1987.

The Taxpayer argued he purchased the property in October of 1986 for \$54,000 and stated the property had been listed for \$85,000 and had been for sale for approximately 6 to 8 years. Mr. Pearsall further stated the access to the property was poor for other than cars or pick-up trucks due to a bridge which limited its commercial appeal. The Taxpayer also noted the subject property was in a residential zone and was commercial due to a variance.

Mr. Pearsall noted the previous owner had been a tax-exempt organization and also noted the assessor for the Town of Winchester said the price had nothing to do with the assessment. The Taxpayer stated he felt the market value of the subject property was \$65,000 on April 1, 1987.

The Taxpayer presented an opinion of value as of April 9, 1986, of \$72,000 (Taxpayer's exhibit 1), which appraisal noted two conditions: (1) the Town of Winchester approved it for commercial use, and (2) there would be no change in use by trucking on the bridges crossing the Connecticut River. Mr. Pearsall noted common-carrier truckers have to use a back road as an access to the building which he is using as a machine shop. Mr. Pearsall also stated he had an estimate of cost of \$60,000 to build a substitute building on other property he owned. Mr. Pearsall stated he felt the opinion of value from the Powers Appraisal Company was high.

The Board finds the appraisal submitted by the Taxpayer was in letter form and the Board is therefore unable to note the methods of comparables used in the appraiser's determination of value. The Board finds the best evidence of value to be the sales price paid by the Taxpayer and the subsequent opinion of value of the Taxpayer as of April 1, 1987.

For the above stated reasons the Board rules that the proper assessment for the 1987 tax year is \$32,500.

If the taxes have been paid, the amount paid on the value in excess of \$32,500 is to be refunded with interest at six percent per annum from date of payment to date of refund.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

April 27, 1990

(Ms. Richmond did not sit)

Anne S. Richmond, Chairman

George Twigg, III

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within Decision have been mailed this date, postage prepaid, to William J. Pearsall, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Winchester.

Michele E. LeBrun, Clerk

April 27, 1990

William J. Pearsall
v.
Town of Winchester

Docket No. 3603-87

ORDER RE MOTION FOR CLARIFICATION

By letter dated May 1, 1990, the Selectmen of the Town of Winchester requested clarification of the Board's decision dated April 27, 1990, in the above captioned case. The Board declines because the decision was based on the evidence presented at the hearing and the information in the file which is part of the record, described on pages 1 and 2 of the Board's decision of April 27, 1990. The Board did not delineate between land and building. The Taxpayer's appeal was for the 1987 tax year which is the only year of jurisdiction for this appeal.

The ruling is, therefore:

Motion for clarification denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within Order have been mailed this date, postage prepaid, to William J. Pearsall, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Winchester.

Michele E. LeBrun, Clerk