

Lawrence J. Dupont, Jr.

v.

Town of Belmont

Docket No. 3689-87

DECISION

A hearing in this appeal was held, as scheduled, on May 25, 1989. The Taxpayer was represented by himself and by his son, Joseph DuPont. The Town was not represented.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$23,700 (land, \$13,850; buildings, \$9,850) placed on his property located on Route 140, for the 1987 tax year. The appealed property consists of an approximately 8.4-acre plot of land improved with an office building, a mobile home, and a shed. Other property owned by the Taxpayer consists of 32 mobile-home lots with assessments ranging from \$1,500 to \$2,000 for total assessments of \$57,700.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 43 percent for the 1987 tax year for the Town of Belmont. Based on that ratio the Taxpayer's assessments equate to market values of \$55,100 for the appealed property and \$134,200 for the 32 mobile-home lots as of April 1, 1987.

The Taxpayer argued the building assessed on Map 2 Lot 30 was moved per a permit received from the Town on November 17, 1986. The Taxpayer presented

evidence of the subdivision of the 32 lots and their approval by the Town of Belmont on February 18, 1986.

The Taxpayer testified he owns all the lots and no condominium declarations have been filed. The Taxpayer related his surveyor stated there was no reason individual lots could not be sold. The Taxpayer did state the common land would have to be deeded to an association for condominium approval.

The Taxpayer stated that the total beginning amount of land of all of the property was 24 acres. Mr. DuPont testified his decision to set up a condominium mobile-home subdivision was based on the political climate of the Town.

Mr. DuPont stated the monthly rent for the 32 mobile-home sites was \$195 per month for each site, which includes water, snowplowing, trash removal, and the taxes due on the land.

The Taxpayer testified water lines had been installed on the 32 mobile-home sites but that no sewer or roads were in place as of April 1, 1987.

The Board finds the Taxpayer presented no evidence of the market value of the appealed property which might indicate to the Board the proper assessment. The Board also finds the record and evidence is not clear as to which of all of the Taxpayer's property included the building.

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, therefore, is:

Request for abatement denied.

May 22, 1990

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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 Lawrence J. Dupont, Jr., the Taxpayer, and to the Chairman, Board of Selectmen, Town of Belmont.

May 22, 1990

Michele E. LeBrun, Clerk