

Alfred W. Wingate and Shirley A. Wingate

v.

Town of Haverhill

Docket No. 3709-87

DECISION

A hearing in this appeal was scheduled for August 23, 1989. Neither the Taxpayers or the Town were represented. Accordingly, we decide this appeal based on the evidence before us.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$51,250 (land, \$6,650; buildings, \$44,600) placed on their real estate, located on Briar Hill Dr. for the 1987 tax year. The property consists of a dwelling on .97 acre of land.

In a letter received by the Board on March 22, 1988, the Taxpayer submitted a chart of five comparable properties listing their assessments and building components. They further stated that their "home was reassessed in 1986 while all others in the area have been taxed on a 1981/1982 assessment."

The Town submitted copies of the original assessment card in 1983 and subsequent revisions in 1987 and 1988.

The Boards appraiser, in his review of the valuation of the property, recommended no change in value.

In regard to the Taxpayers' allegation the Board rules as follows.

The Taxpayer's appeal is based on the Constitution of New Hampshire, Part 2, Article 5, which states in part:

And further, full power and authority are hereby given and granted to the said general court, from time to time, . . . to impose and levy proportional and

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reasonable assessments, rates and taxes, upon all the inhabitants of, and residents within, the state, and upon all estates within the same . . . .

and RSA 75:1 (supp.) which states:

Except with respect to open space land appraised pursuant to RSA 79-A:5, and residences appraised pursuant to RSA 75:11, the selectmen shall appraise all taxable property at its full and true value in money as they would appraise the same in payment of a just debt due from a solvent debtor, and shall receive and consider all evidence that may be submitted to them relative to the value of property, the value of which cannot be determined by personal examination.

"The relief to which [the taxpayer] is entitled is to have its property appraised for taxation at the same ratio to its true value as the assessed value of all other taxable estate bears to its true value. Boston & Maine R. v. State, 75 N.H. 513, 517; Rollins v. Dover, 93 N.H. 448, 450." Bemis v. Claremont, 98 N.H. 446, 452 (1954).

It is well established that the taxpayer has the burden of demonstrating that he is disproportionately assessed. Lexington Realty v. City of Concord, 115 N.H. 131 (1975), Vickerry Realty v. City of Nashua, 116 N.H. 536 (1976), Amsler v. Town of South Hampton, 117 N.H. 504 (1977), Public Service v. Town of Ashland, 117 N.H. 635 (1977), Bedford Development v. Town of Bedford, 122 N.H. 187 (1982), Appeal of Town of Sunapee, 126 N.H. 214 (1985), Appeal of Net Realty Holding, 128 N.H. 795 (1986).

The Board finds as follows:

In the original appraisal done during a complete revaluation in 1983, the dwelling was listed as a 912 square foot one story log home. In 1987, the property was reappraised due to the construction of a new 270 square foot addition and the paving of the drive. Based on the evidence before the Board, the calculations and adjustments relating to the appraisal of the building are correct. The quality of finish and utility of living area all on the main

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floor is generally better than homes where some of the living area is comprised of finished basement areas, as was noted in some of the Taxpayers' comparables.

The Board rules that the Town is entirely justified and, in fact has a responsibility to other taxpayers in the same taxing jurisdiction, to reappraise property that has undergone improvements since the previous tax year.

For the above stated reasons, the Board 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.

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Esquire, Chairman

(Ms. Twigg did not sit.)

George Twigg, III, Member

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: September 7, 1989

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Alfred W. & Shirley A. Wingate, taxpayers; and the Chairman, Selectmen of Haverhill.

Michele E. LeBrun, Clerk

Date: September 7, 1989

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