

William T. Jones
v.
Town of Greenville

Docket No. 3733-87

DECISION

A hearing in this appeal was held, as scheduled, on October 4, 1988. The Taxpayer represented himself. The Town was represented by Bruce R. Wheeler, Chairman, Board of Selectmen and Linda G. Langille, Secretary, Board of Selectmen.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$9,098 (land, \$1,000; mobile home, \$2,900; and extras \$5,198) placed on his real estate, located on the east side of Route 31 for the 1987 tax year. The subject property consists of a 1965 New Moon mobile home with three additions on a rented plot of land with water and sewer.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 31 percent for the 1987 tax year for the Town of Greenville. Based on that ratio the Taxpayers assessment equates to a market value of \$29,350.

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The Taxpayer argued additions to his mobile home, for which he was assessed, were not properly measured and he felt he was being assessed for a room that was not there. The Taxpayer testified the subject property was on the Butler Estate, and he had received an abatement of \$1,325 for the porch. The Taxpayer also testified the Town was last revalued in 1979. The Taxpayer further testified he had had junk vehicles in his yard and the Town had taken him to court and he had since cleaned up the junk cars. The Taxpayer testified the extras were not complete on April 1, 1987, but that the frame and roof were completed.

The Town argued \$1,325 had been abated and the charge for an enclosed porch had been removed completely from the assessment. The Town argued the subject property was properly assessed for the water and sewer. The Town's representative testified three additions should have dimensions of 12' x 13', 8' x 22' and 20' x 21'. The Town further testified part of those additions should be reclassified as a porch. The Town's representative testified he did not know if \$29,000 would be a fair market value for the subject property. The Town's representative further testified he felt the \$29,000 compared favorably with the range of \$30,000 - \$50,000 for mobile homes on rented sights.

The Board's review appraiser inspected the property and reported to the

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Board that an estimate of cost for construction for the types of additions on the subject property to convert to a realistic estimate of market value. The

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Board's review appraiser submitted a photograph with his report to illustrate his conclusion.

The Board finds the Town properly assessed the mobile home and the water and sewer connection. The Board finds extras properly assessed at \$450.

For the above stated reasons the Board rules that the proper assessment for the 1987 tax year is:

Land		\$1,000
Mobile Home		\$2,900
Extras	\$ 450	
Total		\$4,350

If the taxes have been paid, the amount paid on the value in excess of \$4,350 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

Anne S. Richmond, Esq., Chairman

(Mr. Twigg did not sit.)
George Twigg, III, Member

Raymond J. Damour, Member

(Concurred, unavailable for

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signature)

Peter J. Donahue, Member

Date: December 22, 1988

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I certify that copies of the within Decision have this date been mailed, postage prepaid, to William T. Jones, taxpayer; and the Chairman, Selectmen of Greenville.

—
Michele E. LeBrun, Clerk

Date: December 22, 1988

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