

Richard L. Deschenes

v.

Town of Sutton

Docket No. 3753-87

DECISION

A hearing in this appeal was held, as scheduled, on January 10, 1989. The Taxpayer represented himself. The Town was represented by Robert S. Bristol, Selectman and Paul Franklin, Appraiser.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$47,850 (land, \$8,450; building, \$39,400) placed on his real estate located off Barker Road for the 1987 tax year. The subject property consists of an unfinished dwelling sited on a one acre homesite and 33.4 acres of land in current use.

Neither party challenged the Department of Revenue Administrations assessment-sales ratio of 52 percent for the 1987 tax year for the Town of Sutton. Based on that ratio the Taxpayer's assessment for property not in current use equates to a market value of \$89,700.

The Taxpayer argued the subject property suffered negative market factors due to its location and access by a private road. The Taxpayer further argued the access should truly be considered a driveway, not a road. The Taxpayer also argued the driveway was on the location of a planned road terminating in a cul-de-sac which had never been accepted by the Town. The Taxpayer testified the condition of the private drive when compared to Barker Road was superior and that the private drive was maintained by the owners so served.

The Taxpayer also argued the dwelling was not complete. The Taxpayer testified there were four rooms with no sheet rock and only a sub-floor, the

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building did not have a central heat system, and the electric service was roughed in and incomplete, and there was a working kitchen and a bath. The Taxpayer testified \$70,000 of a planned \$90,000 had been spent on the building.

The Taxpayer also testified the whole property, including the land in current use, in his opinion, had a market value of \$150,000.

The Town argued the assessment on the subject property took into consideration the undeveloped nature of the subject property for which a ten percent depreciation factor was allowed. The Town also argued a sales analysis indicated values of \$35 for per front foot for land on Barker Road and that this value had been adjusted downwards to \$25 per front foot for the frontage of the subject property. The Town argued further these were adjustments to acknowledge the private road factor.

The Town also argued values in South Sutton tended to be lower and that the private road serving the subject property did not have positive values as had been borne out by a sales analysis of properties located on another private road in the Town.

The Town also argued the dwelling had not been personally inspected by the appraiser but that a 65 percent completion factor had been applied to the assessment. The Town also argued a deduction to the assessment had been made for the lack of a central heating system, which resulted in a total assessment of approximately 55 percent of completed assessed value.

The Board finds the Taxpayer did not present any evidence of diminished market value due to private access to the subject property. The Board also finds the Taxpayer did not present evidence of a level of incompleteness of the subject building which was greater than that assessed by the Town.

The Board finds the Town properly assessed the subject property for its location and access. The Board also finds the Town correctly determined the level of completion of the building on the subject property.

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 is,

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therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Esquire, Chairman

George Twigg, III, Member

Peter J. Donahue, Member

Date: January 24, 1989

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Richard L. Deschenes, taxpayer; and the Chairman, Selectmen of Sutton.

Michele E. LeBrun, Clerk

Date: January 24, 1989

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