

Carole Ann Roscoe
v.
Town of Westmoreland

Docket No. 3839-87

DECISION

A hearing in this appeal was held, as scheduled, on June 7, 1989.

The Taxpayer was represented by herself and Gary Fletcher, her husband. The Town was represented by Frances E. Laurent, Selectman, Robert W. Moore, Jr., Selectman, and Linn J. Starkey, Jr., Selectman.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$221,744 (land, \$12,500; buildings, \$209,244) placed on her real estate located on Glebe Road, for the 1987 tax year. The subject property consists of approximately 45 acres of land, of which 40 acres is in current use, improved with a residence and various barns and sheds. The Taxpayer also owns 52 acres in current use which are assessed for \$2,600.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 61 percent for the 1987 tax year for the Town of Westmoreland. Based on that ratio the Taxpayer's assessment on the buildings equates to a market value of \$343,000 as of April 1, 1987.

The Taxpayer argued she questioned the assessment on her buildings when compared with the assessments on other farm buildings in the area. Ms. Roscoe presented assessment cards of other properties. The Taxpayer stated her building, which was listed as a dance hall, did not have a variance and was not

used for other than private parties approximately four times a year. The Taxpayer compared this property with an assessment on a property owned by Adams which was a restaurant and sugar house with a variance.

Ms. Roscoe also questioned the assessment on her riding ring at \$9 a square foot and compared it with buildings on the Chickering property at \$5 a square foot and on the Adams property with buildings at \$7 a square foot.

The Taxpayer testified the buildings were a quarter mile in from a paved town road and that the buildings were built since 1980 by Mr. Fletcher who is a professional carpenter. Ms. Roscoe further testified her business was primarily involved with boarding, training, and selling horses, as well as breeding and raising horses. Ms. Roscoe also stated she felt \$60,000 was a fair assessment for the riding ring, which she described as a 60-foot by 120-foot clear-span structure.

The representatives of the Town testified that the subject property was 7 miles from Keene and that some of the buildings could possibly have other uses. The Selectmen presented a copy of a multiple listing indicating an asking price of \$1,400,000 for the subject property with 45.5 plus or minus acres. The Selectmen indicated they attempted to assess the subject property relative to market value and did not use the income approach for valuation. The Selectmen testified, in their opinion, the market value of the buildings was \$700,000 to \$800,000 with the 45 acres of land worth \$100,000.

The Board finds the Taxpayer's comparison of the subject property with the assessments of other agricultural buildings indicative but not conclusive of the proper assessment for the subject. The Board finds the Taxpayer presented no

evidence of value in the market place for the buildings which were constructed since 1980.

The Board 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, therefore:

Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

April 27, 1990

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 Carole Ann Roscoe, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Westmoreland.

Michele E. LeBrun, Clerk

April 27, 1990