

Steven Lampert and Anita Feins

v.

Town of Thornton

Docket No. 4071-87

DECISION

A hearing in this appeal was held, as scheduled, on June 14, 1989. The Taxpayer was represented by Steven Lampert, one of them. The Town was not represented.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$98,800 (land, \$7,800; building, \$91,000) placed on their real estate, located on 2-32 Holland Trail, Waterville Estates for the 1987 tax year.

The parties agreed that the equalization ratio for the Town of Thornton was 75%.

The Taxpayer submitted the following copy of a letter to the Thornton Selectmen:

"We are applying for an abatement of our 1987 real estate tax for the following reasons:

1. Our property was assessed at \$98,800, an assessed value which is out-of-line with other similar properties in the area. Our property, located at 32 Holland Trail in the Snowood district, is a 3 bedroom, 2 bathroom single family home. I have canvassed the area for similar single family homes and have found, in the town records, four properties with the following assessed values:

<u>OWNER</u>	<u>LOCATION</u>	<u>ASSESSED VALUE(\$)</u>	<u>COMMENTS</u>
Birke	3A Liberty Lane	44,200.00	river, garage, larger home
Locashio	4 Liberty Lane	52,000.00	river view

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Bing-you	24 Snowood Dr.	48,750.00	larger home
Greenler	20 Holland Tr.	32,500.00	similar size

We could not find another property, of similar size and location, with an assessed value over \$50,000. It is our opinion that the assessed value of our property is at least twice what it should be.

2. Based upon these comparisons, it is our opinion that an abatement from the Town of Thornton is warranted. In addition, a reassessment more in line with the other valuations in our area would be appropriate."

In their presentation to the Board of Tax and Land Appeals the Taxpayers allege the following facts.

- "1. I bought the property (new construction) from a Mr. Ron Pilotte on October 4, 1985. The cost was \$107,000.
2. During the settlement of the house \$416.25 in property tax was paid. This was for one-half a year (1985) in property tax.
3. On January 5, 1987 I paid \$1806.75 for the 1986 tax year property tax; I did not realize that there was a seperate (sic) precinct tax. Since this was more than twice the original tax, I assumed I had paid my total tax burden.
4. In early April, 1987 I attended an owners meeting at the Waterville Estates. It was then I learned that all new properties had been assessed at values out of proportion to the already existing residential properties. The Waterville Estate Association (the group which represents all the property owners) was planning to file an appeal regarding all the properties and request a reassessment.
5. I applied for an abatement on my 1986 taxes on April 16, 1987. I also wrote to the Board of Selectman complaining about the inappropriately high assessment.
6. In late June, 1987 I received a notice that my precinct tax was overdue and my property would be put up for a tax sale. What amazed me about this was that this was the first notification that my tax payment was overdue!
7. I paid the precinct tax (\$2579) on July 3, 1987. I asked that the interest payments be waived because of the misunderstanding. The interest payments were never collected.

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- 8. I received an \$851 tax abatement on August 16, 1987 for tax year 1986.
- 9. In July, 1987 I received my tax bill for 1987. The total property tax was \$1825 and the precinct tax was \$1728 for a total tax burden of \$3553. I paid \$1777 on July 12, 1987.
- 10. In the Fall of 1987 I received my final tax bill. The property tax assessed for 1987 was \$1853. That bill did not include the total yearly precinct tax. A follow-up letter, dated December 22, 1987 reported a total yearly precinct tax of \$1337. Thus my total tax burden for 1987 is \$3190.
- 11. It is my opinion that the assessed valued and tax burden of my property is higher than other similar properties. The property should be reassessed and the tax for 1986 and 1987 adjusted accordingly.

I have attempted to rectify this by appealing to the Board of Selectman; they have not responded. I would appreciate any help you can provide."

The Taxpayers compared six comparable properties with their property and submitted photos and a description of each (TP Exhibit #1).

The Board's Review Appraiser, Mr. J. Philip Estey, filed the following report with the Board based on his review of the subject property.

10/85 sale price	\$107,000
Aggression factor	
at 7% per year x 1 1/2 years	<u>x 110.5</u>
4-1-87 100% value	\$118,250
Equalized ratio	<u>x .75</u>
	\$ 88,687.50

The Board of Tax and Land Appeals rules the correct 1987 total assessment is \$88,687.50.

If the taxes have been paid, the amount paid on the value in excess of \$88,687.50 is to be refunded with interest at six percent per annum from date of payment to date of refund.

SO ORDERED.

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BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Esq., Chairman

George Twigg, III, Member

Peter J. Donahue, Member

(Mr. Franklin did not sit.)

Paul B. Franklin, Member

Date: January 23, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Steven Lampert & Anita Feins, taxpayers; and the Chairman, Selectmen of Thornton.

Michele E. LeBrun, Clerk

Date: January 23, 1990

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