

Hazel M. Clifford

v.

Town of Hampton

Docket Nos. 4180-87 and 4241-88

DECISION

These (two) appeals, having been consolidated for hearing, were heard, as scheduled, on September 5, 1989. The Taxpayer was represented by Fred W. Clifford. The Town was represented by Robert A. Estey, Assessor.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$93,900 (land, \$20,100; buildings, \$73,800) placed on her real estate, located on Church Street for the 1987 and 1988 tax years.

The parties agreed that the equalization ratios for the Town of Hampton for the 1987 and 1988 tax years were 36% and 35% respectively.

The Taxpayer received an abatement prior to this hearing from the Town and the revised assessment for 1987 and 1988 is:

Land	\$20,100
Building	<u>\$61,600</u>
Total	\$81,700

The Taxpayer stated in her written appeal the following as the basis for her request.

"Former Hampton Assessor Andrew Blais had inspected the interior of my building on September 14, 1986; and in December 86 I had paid total taxes on a combined net valuation of \$67,600.

Similarly in December of 1987 I had paid total taxes on a combined net valuation of \$67,600.

On March 15, 1988 a Mr. Stephen Tellier came upon my premises and measured my building, Tellier then explained that he was working for Mr. Heyn Town

Hazel M. Clifford v. Town of Hampton

Assessor, Tellier then commented the measurements all checked O.K. and that there would be no change, he gave me his business card and then left.

On September 6, 1988 I had received a revised 1987 tax bill showing an increase in valuation from 47500 to 73800 resulting in an additional 55% net increase in valuation; and I was compelled to pay an additional 750.00 in Town taxes.

The following numbered duplex houses located at #8&10, 18&20, 28&30, 36&38, 42&44 Glade Path were built during the summer of 1985 that being the same year my duplex was built. All of the above were built on slabs no cellars, the Glade Path units were built with much more (square feet) and living area that is contained in my duplex. The current unit valuation as stated by Town records for Glade Path is building 13600, Land 6900 totaling 20500.

On the basis of the foregoing information and facts (also considering that no changes or improvements to the building have been done) I request favorable consideration for an abatement."

The Town's position was stated in a letter to the Board from Gregory Heyn, former Assessor for the Town, which follows:
"The following are reasons why a request for abatement for said property should not be considered:

Andrew Blais did indeed inspect said interior of building and made notation on the rear of card that at the time of inspection this duplex was only 65% complete. Therefore, 73 Church St. had only a partial assessed value and was carried over in 1987.

Steve Tellier also inspected this said premise and indicated to me this building was completely finished. Therefore, I removed the 35% depreciation from said card which left Andy's original full true assessment to be brought to the front of the card overriding the previous assessment.

Naturally Mrs. Clifford was notified of her increase through billing and

followed by her request for abatement with

Hazel M. Clifford v. Town of Hampton

reference to other duplexes in her neighborhood with lower taxation.

The status of these lower taxed duplexes are condexes (condominiums) and therefore only one unit or one side is represented in taxation which would be lower than said duplex which is taxed as one building."

The Board's review appraiser visited the property on March 20, 1989 and found "no change in value assessed equally for both land and buildings."

The Board of Tax and Land Appeals finds the proper 1987 and 1988 assessment was as abated by the Town:

Land	\$20,100
Building	<u>\$61,600</u>
Total	\$81,700 (as assessed)

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, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Esq., Chairman

George Twigg, III, Member

(Mr. Donahue did not sit.)
Peter J. Donahue, Member

Paul B. Franklin, Member

Date: October 16, 1989

Hazel M. Clifford v. Town of Hampton

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Hazel M. Clifford, taxpayer; and the Chairman, Selectmen of Hampton.

Michele E. LeBrun, Clerk

Date: October 16, 1989

0009