

James M. Painton, Jr.

v.

Town of Exeter

Docket No. 4281-88

DECISION

A hearing in this appeal was held, as scheduled, on October 20, 1989. The Taxpayer was not represented, having notified the Board he would not appear due to the necessity of being in Florida at the date of the hearing. The Town was represented by John DeVittori, Assessor.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$124,500 (land, \$52,200; building, \$72,300) placed on his real estate located at 78 Washington Street, for the 1988 tax year. The subject property consists of a single-family residence and detached garage sited on approximately 11,450 square feet of land.

Neither party challenged the Department of Revenue Administration's equalization ratio of 100 percent for the 1988 tax year for the Town of Exeter. Based on that ratio the Taxpayer's assessment equates to a market value of \$124,500, as of April 1, 1988.

The Taxpayer, in a letter to the Board dated February 28, 1989, stated in part: "Please note, the taxable value in 1987 was \$38,200 and in 1988 \$124,500 or an increase of \$86,300 in one year. There is no way this can be considered a reasonable increase since it is more than a three time increase

(3 x 38,200 = 114,600)."

Mr. DeVittori submitted for the Town a matrix (Town's Exhibit A) comparing various attributes of the subject property to three neighboring properties on Washington Street. Mr. DeVittori stated he felt the Town's assessment on the subject property was equitable and testified that the assessments were done from 1988 Cole-Layer-Trumble schedules which were then compared to Marshall-Swift manuals, as well as some data from local builders. The Assessor acknowledged that some depreciation to the subject property might be allowed due to its condition.

The Board's review investigator inspected the property on July 10, 1989, and noted that depreciation of the building should be adjusted as to its age and condition.

The Board finds the recommendation of its review appraiser to be the most appropriate assessment for the 1988 tax year. The Board rules the proper assessment for the residential building is \$58,650, and the proper assessment for the garage is \$4,400.

The Board notes the Taxpayer's appeal was based on an increase in assessments due to a complete revaluation of the Town of Exeter for the tax year 1988. The Board further notes that changes in assessments due to revaluations are not in and of themselves grounds for an abatement. The Board recognizes taxpayers can become confused when different categories of property are brought back into their proper equitable relationships as the result of a revaluation and new assessments.

The Board has found and rules that the proper assessment for the subject property is \$115,250, due to its value relative to other properties in the Town and not due to its change in assessed value from 1987 to 1988.

A greater percentage increase in an assessment following a town-wide reassessment is not a ground for an abatement since unequal percentage increases are inevitable following a reassessment. Reassessments as a result of revaluations are implemented to render the past inequities and adjustments will vary both in absolute numbers and in percentages from property to property. The Board does not have jurisdiction over the tax but only over the assessed value from which the tax is derived as a result of the budgeting functions of the taxing jurisdiction.

If the taxes have been paid, the amount paid on the value in excess of \$115,250 is to be refunded with interest at six percent per annum from date of payment to date of refund.

November 19, 1990

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within Decision have been mailed this date, postage prepaid, to James M. Painton, Jr., the Taxpayer, to the Chairman, Board of Selectmen, Town of Exeter, and to Judy Smas, Governor's Office.

November 19, 1990

Michele E. LeBrun, Clerk