

Kerin Shaughnessey and Joan Shaughnessey

v.

Town of Sutton

Docket No. 4422-88

DECISION

A hearing in this appeal, was held, as scheduled on September 12, 1989. The Taxpayers were represented by Kerin L. Shaughnessey, one of them. The Town was represented Robert S. Bristol, Selectman, Darrel Palmer, Selectman, Roy W. Prince, Selectman and George W. Bean, Appraiser.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$246,000 (land, \$53,650; building, \$192,350) placed on their real estate, located on Crockett Circle for the 1988 tax year. The subject property consists on an approximate 3800 square foot dwelling with attached garage on 4.1 acres of land.

The Taxpayer presented the Board with over 200 pages of documents (Taxpayer-Exhibit 1) and over 60 photographs (Taxpayer-Exhibit 2) at the start of the hearing. The Taxpayer also entered into evidence with the Board property assessment record cards of properties in the Town of Sutton (Taxpayer-Exhibit 3).

The Taxpayer argued an appraisal performed, part of Taxpayer-Exhibit 1 on page 21E, indicated a market value of \$305,000, as of October 14, 1987, was the conclusion of the appraiser. Mr. Shaughnessey testified he acted as his own general contractor in the construction of the subject property, which he stated cost \$260,000, including land. Mr. Shaughnessey estimated he saved \$30,000 by serving as his own general contractor thus indicating a cost of \$290,000. The appraisal report submitted indicated a value, by the cost approach, of \$350,170.

The Taxpayer, under questioning from the Board, testified the subject

dwelling has an indoor pool which creates a humidity problem and may present an impediment to a sale. The Taxpayer also testified the comments in the appraisal

Kerin Shaughnessey and Joan Shaughnessey v. Town of Sutton

about the quality of the building may indicate that the subject property is overbuilt. Mr. Shaughnessey stated in his opinion a market value of the subject property on April 1, 1988, was \$360,000-\$370,000.

Mr. Bean testified for the Town and stated the Town's appraisal of the subject property was conducted using the same manual and criteria as all other property in Sutton. Mr. Bean observed the subject building was of a quality that was better than average and noted it was one of the finest houses in the Rowell Hill area.

Mr. Bean noted that many of the comparable properties the Taxpayer presented in his voluminous exhibit were located in the neighboring Town of New London. Mr. Bean also observed many of the comparables presented by the Taxpayers necessitated substantial adjustment for comparison to the subject property.

Mr. Bean, under questioning from the Board, stated that the conditions caused by the indoor swimming pool might indicate some functional obsolescence to the subject building.

The Taxpayer closed his argument by stating he disagreed with the computation of the area attributed to the subject building. Mr. Shaughnessey stated he felt there was a 40% discrepancy in the appraisals conducted in 1981 to the time the subject property was appraised. Mr. Shaughnessey concluded stating he was depressed with their tax situation.

The Board finds the subject property suffers from topographic features on the land and functional obsolescence due to the conditions created in the building by the indoor swimming pool. The Board finds the appropriate depreciation for the topography to be 10% and the appropriate functional depreciation for the dwelling to be 15%. The Board finds the Taxpayer presented inconclusive evidence as to the market value of the subject property.

The Board therefore rules the proper assessment for the land is \$48,650, the proper assessment for the dwelling is \$156,750 and the proper assessment for the attached garage is \$7,950. The Board finds the total proper assessment for the 1988 tax year is \$213,350.

Kerin Shaughnessey and Joan Shaughnessey v. Town of Sutton

If the taxes have been paid, the amount paid on the value in excess of \$213,350 is to be refunded with interest at six percent per annum from date of payment to date of refund.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Member
Acting Chairman

Peter J. Donahue, Member

(Concurred, unavailable for

signature.)

Raymond Damour, Temporary Member

Date: February 9, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Kerin & Joan Shaughnessey, taxpayers; and the Chairman, Selectmen of Sutton.

Michele E. LeBrun, Clerk

Date: February 9, 1990

0009