Donald B. Evans and Barbara B. Evans
v.
Town of Sutton

Docket No. 4423-88

DECISION

A hearing in this appeal was held, as scheduled, on September 12, 1990. The Taxpayers were represented by Donald B. Evans, one of them. The Town was represented by Robert S. Bristol, Selectman, Roy W. Prince, Selectman, Thaddeus C. Johnson, Selectman and George W. Bean, Assessor.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of $164,600 (land, $23,000; building, $141,600) placed on their real estate, located on Rowell Hill North (Map 10, Lot 061,186, Lot 33, Plan 6503) for the 1988 tax year.

The Taxpayer stated in his application for abatement of real estate tax requesting an abatement for reasons included in an information package attached to the application received by the Board on March 21, 1989. The aforementioned information package included a letter from the Town of Sutton dated March 15, 1989, and denying Mr. Evans application for abatement, as well as a second sheet titled additional notes; and listing a name Shaughnessey and seven items under that name and a name Duke Evans and four items under that name, which included 1) my home was appraised for $316,538 and it sold for $260,000 (in 1989). A difference of $56,538, showing me that the appraisal was off by over 22%; 2) you ask would you buy my house for the appraised value? I wished you had, this would have given me a nice profit; 3) asking price and actual selling price reflect a problem with a high tax rate for new homes in Sutton, and 4) tax rate in the area and road service do not match.

The Taxpayer began his testimony by stating that Kerin Shaughnessey was going to represent him at the hearing and that he had sold the subject property

in January of 1989 for $260,000. Mr. Evans also stated he had heard realtors say

that Rowell Hill is overassessed. Mr. Evans also presented photographs and a residential property assessment card which indicated that it was Taxpayers Exhibit 3 for Docket No. 4422-88 before the Board of Tax and Land Appeals, which was the Shaughnessey v. Sutton hearing. The Taxpayer also presented photographs and residential property assessment cards and multiple listing service sheets for four properties for comparison (Taxpayers Exhibits 2 & 3).

The Town responded that the Goldwaithe comparable submitted by the Taxpayer was not comparable as far as grade and building area. The Town also responded to the Williamsburg comparables noting that they were not complete. The Town also noted that the owner, Mr. Ballard, of another comparable, was in a nursing home.

Mr. Evans responded upon inquiry that he purchased the lot for the subject property in 1987 for $32,000, and listed the land and improvements in April of 1988 for $325,000. Mr. Evans noted that the brokers in the area had recommended an asking price of $280,000 for the subject property. The Taxpayer noted he had no offers, although when he listed it with the Colby Agency he did have twice a week showings of the property. Mr. Evans testified he was a builder and built one house on speculation per year.

The Board notes the Taxpayer submitted documents after the hearing which were received by the Board on September 17, 1990, but which are inadmissable to the record as it is clear they were documents that were available on the hearing date of September 12, 1990.

The Board finds the Taxpayer presented no evidence of the market value of the subject property on April 1, 1988. The Board finds the Town used the same standard in assessing the subject property as all other properties in the taxing jurisdiction.

The Board therefore rules the Taxpayers have failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayers' just share of the common tax burden. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

_____
George Twigg, III, Chairman

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Peter J. Donahue, Member

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Ignatius MacLellan, Member

Date: January 23, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Donald B. & Barbara B. Evans, taxpayers; and Chairman, Selectmen of Sutton.

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Michele E. LeBrun, Clerk

Date: January 23, 1991

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