

Pauline T. St. Laurent

v.

Town of Goffstown

Docket No. 4453-88

DECISION

A hearing in this appeal was held, as scheduled, on November 1, 1989. The Taxpayer represented herself. The Town was represented by Ronald Mace, Assessor, and David Bolton, Appraiser, M.M.C., Inc.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$103,100 (land, \$42,000; buildings, \$61,100) placed on her real estate, located on Libbey Street, for the 1988 tax year. The subject property consists of a ranch house sited on an approximately 10,000 square-foot lot in the Town of Goffstown.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 100 percent for the 1988 tax year for the Town of Goffstown. Based on that ratio the Taxpayer's assessment equates to a market value of \$103,100 as of April 1, 1988.

The Taxpayer opened her testimony by stating that the correct address for the subject property was 9 Libbey Street. Mrs. St. Laurent stated the comparables to her property were all assessed for under \$100,000 and that her property doesn't have a garage as other properties do.

The Taxpayer testified an appraisal indicated her property had a market

value of \$94,000 as of December 26, 1986, and that she had had the property on

the market in April of 1987 for three months at an asking price of \$129,900 and that her broker had received no offers. Mrs. St. Laurent remarked she would have taken \$119,900 for her property in April of 1987. The Taxpayer commented the 1988 market was slower and wondered whether she could have even received that amount on April 1, 1988.

The Town testified the Taxpayer's comparables were mixed with capes and ranches whereas the comparables submitted by the Town were all ranch houses.

The Taxpayer rebutted the Town's comparables were not comparable.

The Town responded by observing the Taxpayer's comparables were inferior to the subject property.

The Board finds the range of sales prices of both the Taxpayer's and Town's comparables indicated values for homes similar to the subject had sales prices ranging from \$90,000 to \$115,000. The Board finds the Taxpayer submitted only assessments for comparative purposes while the Town submitted sales prices and assessments. The Board finds its review appraiser indicated the subject property was comparable to the neighborhood and that no adjustment in the assessment was warranted.

The Board 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

April 27, 1990

Anne S. Richmond, Chairman

(Mr. Twigg did not sit)

George Twigg, III

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Pauline T. St. Laurent, the Taxpayer, to the Chairman, Board of Selectmen, Town of Goffstown, and to David W. Bolton, Appraiser, M.M.C., Inc.

Michele E. LeBrun, Clerk

April 27, 1990