

**Warren E. Beltramini and N. Beryl Beltramini**

**v.**

**Town of Sutton**

**Docket No. 4457-88**

**DECISION**

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

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$138,850 (land, \$38,200; building, \$100,650) placed on their real estate located on Rowell Hill Road for the 1988 tax year. The subject property consists of a dwelling and a garage sighted on approximately 2.9 acres of land.

The Taxpayers in their application for abatement of real estate tax stated they request an abatement for the following reasons; 1) equities and assessments, 2) comparative studies recent assessment ratios, 3) the right to a fair and equitable assessment and 4) very high front footage price (highest on Rowell Hill Road).

The Taxpayers testified they felt there was a discrepancy on the front footage. Mr. Beltramini noted he and his wife both had worked in a real estate office, where they were on an administrative staff in a large Saddle River, New Jersey real estate sales office.

Mr. Beltramini testified he differed on the front foot value placed on the subject property as compared with that placed on the frontage of neighbors.

The Taxpayers submitted property record cards and photographs (Taxpayers Exhibit 1). The Taxpayer acknowledged the subject property enjoyed a good view.

The Taxpayers also questioned the calculation of story heights when the

cathedral ceilings were part of the construction of the improvements.

The Town explained that one of the comparables presented by the Taxpayers, Finnell, was a parcel of land which the owner had assembled from the purchase of three lots, thus enabling him to locate his homesite on the top of a hill, which was reflected in the assessment placed on the comparable property. The Town also stated that all of the properties were equitably assessed using the same manual, which was derived from an analysis of ten sales in the Rowell Hill area.

The Taxpayers question the calculation of the view factor and the analysis of construction costs in the assessing of property. The Taxpayer made no mention of market value of their property in either their testimony or inquiries of the Town. The Town explained that the lot for the subject property was twice the depth of a standard lot size used in the assessment of the Town and therefore resulted in a higher front foot value to reflect the added value of the oversized lot. The Town also noted the Bridges house, which was presented as a comparable by the Taxpayer, was not truly comparable with the subject property.

The Board notes comparables must be used in their entirety and not used in an a la carte fashion to select components for comparison. The Board finds the Taxpayers presented no evidence of market value for the subject property.

The Board finds the Town properly analyzed sales and developed a manual for assessments which resulted in equitable assessments throughout the Town.

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

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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 Warren E. & N. Beryl Beltramini, taxpayers; and Chairman, Selectmen of Sutton.

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Michele E. LeBrun, Clerk

Date: January 23, 1991

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