

David Angeli and Marybeth Angeli

v.

Town of Sutton

Docket No. 4550-88

DECISION

A hearing in this appeal was held, as scheduled, on September 13, 1989.

The Taxpayers were represented by Marybeth Angeli. The Town was represented by Robert S. Bristol, Selectman, Darrel Palmer, Selectman, and Roy W. Prince, Selectman.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$142,550 (land, \$19,750; building, \$122,800) placed on their real estate located on Crockett Circle, for the 1988 tax year. The subject property consists of a dwelling and attached garage situated on approximately 2 acres of land.

The Taxpayers stated in their application for abatement of real estate taxes, dated March 29, 1989, they were requesting an abatement for the following reasons: "Our tax assessment record has been changed four times in the last year. (Home now 15 mo. old) Compared (sic) to 75% Sutton Res. our assessment is a great deal higher. We were told it's because we live close to N.L. yet homes in N.L., off the same road (Rowell Hill) are assessed for less.

We feel as Sutton Res. we are being taxed greater the (sic) the majority of Sutton Res. because our home is new & near New London. Yet, older homes

bordering (sic) our property are not. The Town of Sutton was last assessed in 1981 and the market has changed greatly. Houses built around us last year are still not sold. The town did send us \$800.00 (approx.) with not (sic) statement of why or what the difference in tax amount was founded from. Other homes in So. Sutton are selling for triple or more their assessed value. There is too great of a discrepancy in all the areas of town and between new & old homes. We paid over \$2,000.00 in tax, then what was estimated 6 mo. before we received our tax bill.

"We understand the need of tax but feel it should be fairly shared by all Residence (sic) of a town."

Mrs. Angeli testified that technical errors that they had brought to the attention of the selectmen have been corrected. The Taxpayer stated the improvements were built in 1987 and that they had had drainage problems with the land. Mrs. Angeli further testified in her opinion the buildings were not completely finished. Mrs. Angeli testified in her opinion the subject property had market value of \$250,000 as of April 1, 1988.

Mrs. Angeli testified that the land was purchased in 1986 for approximately \$30,000 and that she and her husband had saved money by doing their own work and acting as the general contractor, employing subcontractors.

Mrs. Angeli stated in her opinion the actual cost to date of the subject property might not be recoverable as full market value.

The Town reiterated that they had lowered the grade of the subject buildings to "four" and had corrected errors and abated taxes as a result of those corrections in December of 1988. The Selectmen stated the second request for abatement from the Angelis had been denied. The Selectmen also

noted that they were unaware of the problems with the land as the Taxpayers had not brought it to their attention in their appeal to the Town. The Selectmen acknowledged that they were reducing the land-assessment portion to \$17,100 for tax year 1989.

The Board finds the Taxpayers presented evidence (Taxpayers' Exhibit 2) of the topography and drainage difficulties with the subject land. The Board also finds the testimony of the Taxpayers, as well as Taxpayers' Exhibit 2, indicated the level of completion of the buildings. The Board finds the proper assessment for the land for the 1988 tax year is \$17,100, the proper assessment for the dwelling is \$104,400, and the proper assessment for the attached garage is \$12,600, for a total assessment of \$134,100 for the 1988 tax year.

If the taxes have been paid, the amount paid on the value in excess of \$134,100 is to be refunded with interest at six percent per annum from date of payment to date of refund.

December 18, 1990

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

(concurring, unavailable for signature)  
Raymond J. Damour, Temporary Member

I certify that copies of the within Decision have been mailed this date, postage prepaid, to David and Marybeth Angeli, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Sutton.

December 18, 1990

Michele E. LeBrun, Clerk