

Joseph E. Woods and Annie E. Woods

v.

Town of Exeter

Docket No. 4551-88

DECISION

A hearing in this appeal was held, as scheduled, on June 14, 1990. The Taxpayers were not represented. The Town was represented by John DeVittori, Assessor.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$139,300 (land, \$55,800; buildings, \$83,500) placed on their real estate located at 153 Brentwood Road, for the 1988 tax year. The property consists of a 2.31-acre lot with a manufactured house with porches, two garages, and a chicken house.

Neither party challenged the Department of Revenue Administration's equalization ratio of 100 percent for the 1988 tax year for the Town of Exeter.

Mr. DeVittori testified that the Taxpayers had received two abatements and due to a calculation error the Town actually abated more than the assessment reduction warranted.

Mr. DeVittori submitted a comparison grid (Exhibit TN-A) of three nearby manufactured houses to show consistency in assessing practices. He testified that the analysis of sales of manufactured homes during the 1988 revaluation showed that a market adjustment factor of 1.4 to 1.8 was needed to bring the replacement cost of the homes in parks in line with what they were selling for.

He further stated that in analyzing sales of manufactured homes on their own

land, a market adjustment factor of 2.0 to 2.2 was indicated, but that the Town decided to use only the 1.8 factor so as to be consistent with the homes in the parks.

Upon questioning from the Board about the contributory value of the two garages, Mr. DeVittori conceded that they probably did not add to the market value of the whole property, the nearly \$20,000 they were being assessed.

The Board's investigator, in his valuation of the property, made some adjustments in the value of the several buildings.

The Board finds as follows.

The Taxpayers' appeal is based on The Constitution of New Hampshire, Part 2, Article 5, which states in part:  
And further, full power and authority are hereby given and granted to the said general court, from time to time . . . to impose and levy proportional and reasonable assessments, rates and taxes, upon all the inhabitants of, and residents within, the state; and upon all estates within the same . . . .

and RSA 75:1 (supp) which states:  
Except with respect to open space land appraised pursuant to RSA 79-A:5, and residences appraised pursuant to RSA 75:11, the selectmen shall appraise all taxable property at its full and true value in money as they would appraise the same in payment of a just debt due from a solvent debtor, and shall receive and consider all evidence that may be submitted to them relative to the value of property, the value of which cannot be determined by personal examination.

"The relief to which [the taxpayer] is entitled is to have its property appraised for taxation at the same ratio to its true value as the assessed value of all other taxable estate bears to its true value. Boston & Maine R.R. v. State, 75 N.H. 513, 517; Rollins v. Dover, 93 N.H. 448, 450." Bemis v. Claremont, 98 N.H. 446, 452 (1954).

The Board finds the Town's method of applying a market-adjustment factor to the replacement-cost estimate of the manufactured house to be reasonable and directly derived from the market. However, based on the testimony, photographs and the Board's investigator's report, the Board finds the outbuildings to be overassessed. The Board rules that the best evidence as to their value is the Board's investigator's estimate.

Therefore, the Board rules that the correct assessment is calculated as follows:

Manufactured house	\$ 62,850
2-car garage	6,650
Garage	2,950
Chicken house	<u>200</u>
Total building value	\$ 72,650
Total land value	<u>55,800</u>
Total value	\$128,450

For the above stated reasons the Board rules that the proper assessment for the 1988 tax year is \$128,450.

If the taxes have been paid, the amount paid on the value in excess of \$128,450 is to be refunded with interest at six percent per annum from date of payment to date of refund.

June 27, 1990

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III

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Peter J. Donahue

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Paul B. Franklin

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Joseph E. and Annie E. Woods, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Exeter.

June 27, 1990

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Michele E. LeBrun, Clerk