

Willard F. Moore and Marie F. Moore

v.

Town of Sutton

Docket No. 4770-88

DECISION

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

The Taxpayers were represented by Marie F. Moore. The Town was represented by Roy W. Prince, Selectman, Darrel Palmer, Selectman, and Robert S. Bristol, Selectman.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$152,600 (land, \$31,750; buildings, \$120,850) placed on their real estate located on Winslow Circle, for the 1988 tax year. The subject property consists of an approximately 1,740 square-foot, cape-style dwelling with attached garage, sited on 2.44 acres, more or less.

Mrs. Moore testified the subject property was purchased in January of 1987 for \$269,000 and noted that the property had been on the market with five open listings with five different brokers during 1989 for \$300,000.

Mrs. Moore described the property as having 2200 square feet of living space on 2.4 acres, with an upper half story with a cathedral ceiling. Mrs. Moore also noted the downstairs basement was unfinished.

The Taxpayer submitted property assessment record cards for nine comparable properties and offered her conclusion that the comparables had more

land and more house but lower assessments. Mrs. Moore also stated she was a real estate agent in Nashua and that in her opinion she had acquired the subject property at the peak of the market. Mrs. Moore stated she had no opinion of market value as of April 1, 1988, for her property.

The Town stated that the Taxpayers' property had been reduced in grade to "four", which was in line with the comparable properties submitted by the Taxpayers. The Town also argued the comparables varied in terms of their footprints, story, and story heights, but were all assessed using the same manual and value bases. The Selectmen observed that a combination of a down market and a substantial school-budget increase had given more attention to property taxes in the Town of Sutton and that in their opinion the subject property was equitably assessed with other properties in the Town.

The Taxpayer noted that in her opinion an appraisal should be based on the area of buildings and land.

The Board finds the Taxpayers' submission of comparables compared tax bills and land areas but did not make comparisons of the improvements on each of the nine parcels. The Board also notes that the administration of property-tax assessments precludes an exact tracking of the marketplace on an annual basis. The Board finds the Taxpayers' property was equitably assessed when compared with other properties throughout the Town of Sutton for tax year 1988. The Board also finds the Taxpayers presented no evidence or market data to support a conclusion of fair-market value for the subject property as of April 1, 1988.

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.

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 Willard F. and Marie F. Moore, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Sutton.

December 18, 1990

Michele E. LeBrun, Clerk