Joyce C. Witkovic
v.
Town of Newport

Docket No. 5015-88

DECISION

A hearing in this appeal was held, as scheduled, on December 14, 1989. The Taxpayer represented herself. The Town was represented by George W. Hildum, Senior Appraiser, Avitar (Town Assessor of Newport).

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of $75,900 (land, $10,800; building, $65,100) placed on her real estate, located on Map 57, lot 1501 for the 1988 tax year.

The parties agreed that the equalization ratio for the Town of Newport for the 1988 tax year was 100%.

The Taxpayer made the following twelve specific complaints.

"When I talked with the man from Avitar, some of the info he had, I felt were not correct.

1. I had a finished floor in the cellar. I told him it was concrete, also a crawel (sic) space under part of the house.

2. Floors in the house are sagging & floor in bathroom is in poor shape.

3. Stated I had a deck in front of the house. All I have is an entry way.

4. They said I had a garage where the house is. I said thats not possible as the land is steep rolling with trees & rocks. So he put the garage on the other piece of property I had, as that was where it was suppose to be the said he would ask to combined the two pieces of property I had into one if that was ok with me.

5. Asked why my property was re-evaluated higher than my neighbors, since they had more land and better home. He went to look it up & compare but couldn't find their papers. Told me they wold come out again & look at the property. They never showed up or called.

6. I had the garage valued at $19,900 1 1/2 yrs. ago, I had it built at a cost much lower than this. It should be on my permit. At least $2,000 less.

7. My neighbors have a garage almost the same as mine, only they have a deck on it.

8. Their house has more liveable space. They have 3 bedrooms for a

bigger family I have only 2.

9. Part of their home is paneled. I have sheetrock.

10. They have nice kitchen cabinets & counter. My cabinets are made out of plywood and I have a laminated counter.

11. They have over an acre of land, almost two, nice & level with grass. I have less than an acre with steep banks, rocks & trees.

12. Both houses were for sale at the same time and we bought within a month of each other. My house was $10,000 or so less. The only difference was, I didn't have the garage then."

The Town representative, Mr. Hildum, responded with the following specific answers:

"In support of the assessment on the property in question I would like to address the twelve items the appellant lists in her appeal to the board.

1. As a result of the informal hearing, the data collection form was reviewed and it was discovered that what had been listed as finished basement was not sufficiently finished to warrant classification as finished basement. This 12 x 22 section was reclassified as unfinished basement.

2. The lister noted the house had a "nice interior" and did not note any physical problems with the flooring.

3. Entry ways are picked up as decks.

4. Property was mapped as two lots. However, due to size and shape, the utility of the two lots is as one building lot. I asked the town to review and authorize the combination of the two parcels into one lot.

5. Both properties were reviewed after the hearings and assessments on both were felt to be proper, fair, and equitable.

6. Cost does not necessarily equal value. The contribution value of the garage to the overall value of the property can be greater than the cost of the garage. In addition, the garage was built at a time of rapidly escalating real estate values. Market appreciation alone increased the value of the garage.

7-12. Comparisons are made between the Witkovic and Brodeur properties. In late 1986, these differences were quantified in the market place. In October, 1986 the Brodeur's purchased their property for $46,000. Ms. Witkovic purchased her property in December, 1986 for $45,000. There was only $1,000 difference in market value as of late 1986.

Ms. Witkovic states that the only thing now different about the properties is that subsequent to her purchase she had a garage built.

The Witkovic property is now assessed at $75,900. This is $5,300 more than Brodeur. Considering that these two properties were purchased within two months of each other for $1,000 difference in price and a garage was then added to the Witkovic property, the April 1, 1988 assessments on these two properties appeal to be proper, fair, and equitable.

I would also like to state for the record that on November 2, 1989 at 3:30 pm I visited the Witkovic property hoping to discuss the appeal with Ms. Witkovic as well as to inspect the home. I found Ms. Witkovic in the back yard folding up a tent. I asked if I could inspect the home and discuss the appeal. She refused me access stating that when she finished folding the tent she was going in to have dinner. At this point, we both agreed we would see each other in Concord before the Board of Tax and Land Appeals."

The Board of Tax and Land Appeals finds the Taxpayer has failed to prove that her property is disproportionately assessed.

The Board rules the 1988 assessment as presented by the Town is correct.

The Board therefore 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

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Anne S. Richmond, Esq., Chairman

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George Twigg, III, Member

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Peter J. Donahue, Member

(Mr. Franklin did not sit.)
Paul B. Franklin, Member

Date: January 23, 1990

Joyce C. Witkovic v. Town of Newport

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Joyce C. Witkovic, taxpayer; and the Chairman, Selectmen of Newport.

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Michele E. LeBrun, Clerk

Date: January 23, 1990

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