

**Gusta M. Teach
v.
Town of Sutton**

Docket Nos. 5100-88A and 6046-89

DECISION

These two appeals, having been consolidated for hearing, were heard, as scheduled, on November 16, 1990. The Taxpayer represented herself. The Town was represented by Robert Bristol, Selectman, Thaddeus Johnson, Selectman and George Bean, Assessor.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$233,400 (land, \$49,900; building, \$183,500) placed on her real estate located on Rowell Hill Road for the 1988 tax year. The subject property consists of a bow roof dwelling with attached garage, sighted on an approximate 5.2 acre parcel of land.

The Taxpayer in her application for abatement of real estate tax stated the following reasons for requesting an abatement; 1) front foot price (140) to configuration of building.

The Taxpayer testified in her opinion the subject building was a full cape and thus one and a half stories and not one and three quarters as indicated on the property assessment record card. The Taxpayer noted there was no dormer on the second story. The Taxpayer also questioned the front foot price of \$140, noting the location and accessibility of the subject land.

Upon inquiry the Taxpayer stated she was a real estate broker with 20 years' experience and specialized in the marketing and sales of developments. The Taxpayer submitted property assessment cards, letters and maps and spread sheets (Taxpayers Exhibits 1-4) to illustrate various relationships among assessments in the Town of Sutton. The Taxpayer also noted the coefficient of dispersion determined by the Board of Tax and Land Appeals in preparation for a

hearing, Docket No. 0128-89.

Upon inquiry the Taxpayer testified the original acquisition cost of the subject property is approximately \$300,000 in 1984. The Taxpayer acknowledged the subject property was a very nice house but was perhaps overbuilt in terms of its fair market value. The Taxpayer further rendered the opinion that the subject property had a value of \$300,000 on April 1, 1988.

The Town testified that it used a 1981 state manual for the subject property, which indicated a grade 5 for the quality of construction fit and finished for the improvements. Mr. Bean noted the bow roof gave extra interior space, which was the reason for the 1 3/4 story classification of the subject property.

Mr. Bean explained that the front foot price was determined from sales in the Rowell Hill area, which were used to determine the base values for the 1981 reassessment. The assessor testified the subject building was a much better quality built house than others in the Town of Sutton, and thus warranted a higher valuation. The Town concluded that the appealed property was fairly and equitably assessed in the Town.

The Board finds the Taxpayer presented no evidence of market value for the subject property for April 1, 1988. The Board finds the Town properly assessed the subject property as to grade and configuration and quality of the buildings and also properly assessed the land based on sales data and the 1981 manual. The Board finds the evidence refutes the Taxpayers assertion that the subject property showed no appreciation from its original cost in 1984 to April 1, 1988.

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

George Twigg, III, Chairman

Peter J. Donahue, Member

Ignatius MacLellan, Member

Date: January 23, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Gusta M. Teach, taxpayer; and Chairman, Selectmen of Sutton.

Michele E. LeBrun, Clerk

Date: January 23, 1991

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