Raymond V. Miller and Barbara A. Miller
v.
Town of Danville

Docket No. 5143-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of $69,550.00 on a mobile home in a mobile-home park (the Property). The Taxpayers failed to appear, but consistent with our rule,
TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board. For the reasons stated below, the appeal for abatement is denied.

The Taxpayers have the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayers paying an unfair and disproportionate share of taxes. See RSA 76:16-a; Tax 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers failed to carry their burden and prove any disproportionality.

In their August 1990 letter to the board, the Taxpayers argued the influence factor used by the Town to reflect the park's value attributable to the property had no objective basis, was applied discriminatorily, and resulted in double taxation of the same value (i.e., once to the mobile-home owner and once to the park owner).

The Town explained how it arrived at and applied the influence factor. The influence factor was arrived at by reviewing mobile-home sales and then subtracting the replacement cost. This method demonstrated people pay more for mobile homes in parks with utilities or other amenities than they pay for mobile homes that do not have a site or other amenities. The Town also established why assessing for the influence factor does not result in double taxation.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment.

SO ORDERED.

January 9, 1991

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

Ignatius MacLellan

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Raymond V. and Barbara A. Miller, the Taxpayers, to the Chairman, Board of Selectmen, Town of Danville, and to Richard Young, DRA.

Michele E. LeBrun, Clerk

January 9, 1991

1002