

Gordon P. Woolner and Gladys B. Woolner

v.

Town of Hooksett

Docket No. 5332-88

DECISION

A hearing in this appeal was held, as scheduled, on September 20, 1990. The Taxpayers were represented by Gordon P. Woolner, one of them. The Town was represented by David Bolton and Scott Bartlett, appraisers of M.M.C., Inc..

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$49,600 (manufactured house only) placed on their real estate, located at 97 Kirkwood Road for the 1988 tax year. The property consists of a 1972 Vindale manufactured house, with additions, on a rented lot.

Neither party challenged the Department of Revenue Administration's equalization ratio of 98% for the 1988 tax year for the Town of Hooksett.

The Taxpayer's primary contention was that his manufactured house, being 16 years old, was not assessed significantly less than much newer homes in the park.

The Town contended that the market did not distinguish a dramatic difference in value between older and newer units if the older ones have been maintained well as the Taxpayer's has.

The Board finds the record supports the Town's valuation. While the Town's documentation of the three comparable sales was less than precise, the sales were representative of houses of similar age and condition as the Taxpayer's house. The Taxpayer also admitted that sales two years ago would have indicated a value range of \$45,000 to \$50,000 for his house, although he felt values were too high then. The Board must consider sales and values representative of the market in 1988, not two years hence at the time of the hearing.

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.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: October 15, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Gordon P. & Gladys B. Woolner, taxpayers; and Chairman, Selectmen of Hooksett.

Michele E. LeBrun, Clerk

Date: October 15, 1990

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