

William S. Ulinski and Sally Ulinski

v.

Town of Newport

Docket No. 5482-88

DECISION

A hearing in this appeal was held, as scheduled, on May 29, 1990. The Taxpayers were represented by William S. Ulinski, one of them. The Town was represented by George Hildum, appraiser.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$108,000 (land, \$19,100; buildings, \$88,900) placed on their real estate, located on Old Springfield Road 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 cited as a comparable property that of O'Brien who "has 300 square feet and one bedroom more, yet is same value." The Taxpayer stated in his written appeal that "land and house value not consistent with other houses and land."

The Town's representative, Mr. George Hildum of AVITAR, Inc., told the Board in a written statement the following:

"The Ulinski property is located on the westerly side of Old Springfield Road in the R40 zoning district. the land is assessed at \$19,100. the house at \$87,800 (including fireplace). and three (3) outbuildings for \$1,100. The total assessment on the parcel is \$108,000.

The property is located in a desirable residential area. Lot values in two (2) recent residential subdivisions in close proximity to the subject range in value from \$35,000 to \$40,000 for five (5) to ten (10) acre lots. None of these lots have subdivision potential and all have views. The view factor on the Ulinski land was determined by comparing the Ulinski lot to lots in the two (2) subdivisions (appraisal cards for 15-1933-3, 15-1933-5, and 22-1932-2).

The building is appropriately assessed based on the standards used to appraise all houses in the town. Proper consideration was given for size, quality, age, condition, utility and overall market desirability of the improvements. The two (2) properties submitted as comparables by the appellant are, in fact, not comparable due to differences in age, location, style and overall market desirability.

The Ulinski property was purchased in May, 1987 for \$82,000. The property was sold directly by the owner with no realtor involved. This sale was used in the sales analysis and time adjusted to April 1, 1988 using an adjustment fact of 2.75%/month. This appraiser was aware that the purchase price could have been influenced by the fact that no realtor was involved. The sales price could have been as much as seven percent (7%) lower than what the owner would have taken had he needed to pay a commission.

May 1987 Value range of property \$82,000 - \$87,740.

April 1, 1988 Time adjusted value range \$104,550 - \$111,869.

April 1, 1988 assessment \$108,600.

For the above reasons, the assessment of \$108,600 on this property is felt to be fair and equitable."

The Board finds the best evidence to be that submitted by the Town.

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, Member

Peter J. Donahue, Member

Paul B. Franklin, Member

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to William S. & Sally Ulinski, taxpayers; and Chairman, Selectmen of Newport.

Michele E. LeBrun, Clerk

Date:

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