

William J. Fifield and Mary A. Fifield

v.

Town of Northwood

Docket No. 5685-88

DECISION

The Taxpayers appeal, pursuant to RSA 76:16-a, the Town's 1988 assessment of \$82,749 (land, \$25,795; buildings, \$56,954) on October 12, 1990, consisting of a pole barn and a temporary mobile home. 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.

The Taxpayers argued that the assessed value was "much too high" and within the Northwood Water District. They did not contest the reductions given for contamination in the District, but rather that the buildings were assessed too high. They said that the cost of the mobile home (\$4,000), the land (5 acres), purchased for \$72,000 in 1987 and the pole barn (\$11,500) totaled less than the Town's total assessed value.

The Town argued that they used the 1976 cost manual and the appraiser was not aware of the sales price of the land at the time of his appraisal. The Town gave 25% depreciation in 1987 and 12 1/2% in 1988 for contamination in the area.

The Board of Tax and Land Appeals finds that "value in place" (mobile home and pole barn set up on site) would account for a greater value than their purchase price alone. The whole is greater in this case, than the sum of the

parts.

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

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Ignatius MacLellan, Member

Date: January 7, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to William J. & Mary A. Fifield, taxpayers; and Chairman, Selectmen of Northwood.

Michele E. LeBrun, Clerk

Date: January 7, 1991

0009