

Annie S. Eckerman
v.
Town of Newport
Docket No. 5734-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 abated assessment of \$72,200.00 (land, \$17,600.00, buildings, \$54,600.00) on a single-family home and mobile home located on two lots subdivided in 1975 (the Property). The testimony demonstrated the mobile home is occupied by a family member but not for a set rent. For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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 Taxpayer failed to carry her burden and prove any disproportionality.

The Taxpayer argued:

- (1) the taxes were too high for her to pay;
- (2) the assessment on the mobile home was too high, especially since it was not saleable; and
- (3) she was generally dissatisfied with the assessment.

The Town argued:

- (1) it had made downward adjustments to the assessment by giving additional functional depreciation;
- (2) the mobile home was saleable on its own lot; and
- (3) the assessment was proper.

The board's inspector inspected the property, reviewed the property tax card, and filed a report with the board.

We find the Taxpayer failed to prove her assessment was disproportional.

We also find the Town supported the Property's assessment.

The Taxpayer's main complaint was the amount of taxes she had to pay. This, however, is not the standard for granting an abatement. The correct standard is discussed above in the second paragraph. The board informed the Taxpayer of the existence of RSA 72:38-a, which allows elderly taxpayers to apply for a tax lien to avoid yearly tax payment because of inability to pay. The board also finds the mobile home, which has its own lot, has more value than the Taxpayer believes. Despite this value, the Taxpayer has decided to retain the mobile home and to "rent" it to a family member. The Taxpayer's belief and treatment of the mobile home and its lot does not affect its taxable value.

January 9, 1991

SO ORDERED.

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 Annie S. Eckerman, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Newport.

Michele E. LeBrun, Clerk

January 9, 1991

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