

William F. Ladue and Doris Ladue

v.

Town of Greenville

DECISION

Docket No.: 6439-89

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$48,600 (building only) on Crestworth Lane, consisting of a mobile home (the Property). The Town failed to appear, but consistent with our Rule, TAX 102.03(g), the Town was 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.

The Taxpayers submitted photographs of the subject Property and a comparable home which sold on March 4, 1991 for \$35,000. The Taxpayers argued the assessment was excessive because:

(1) the land is double taxed because the coop pays over \$28,000 a year in land

taxes;

William F. and Doris Ladue v. Greenville

Docket No.: 6439-89

Page 2

(2) the park is self-sustained and the coop members pay \$260 a month for land taxes, a \$3 million note secured by New Hampshire Housing Finance Agency, road repairs, sanding, plowing and maintain their own water system;

(3) the Town only supplies police and ambulance;

(4) no house in the park has sold for over \$45,000 in the last two years;

(5) comparable properties in the park have sold for substantially less than the assessment;

(6) the Property is overassessed in relation to other properties in the park and in relation to other properties in the Town who have their own land; and

(7) as of April 1, 1989, the Property could probably sell for \$30,000 to \$35,000.

The Town did not appear and presented no written evidence.

The board's inspector inspected the Property, reviewed the property tax card and filed a report with the board. This report concluded the Property was equally assessed.

The board finds that the form of ownership of the park does not change the methodology and restrictions on the resale of the park and may affect the park value but not the individual mobile home owners. The focus is on the individual units and not whether the park itself was overassessed given the coop structure and the New Hampshire Housing Finance terms.

Lack of municipal services is not necessarily evidence of disproportionality. As the basis of assessing property is market value, as

defined in RSA 75:1, any effect on value due to lack of municipal services is reflected in the selling price of comparables and consequently in the resulting assessment.

William F. and Doris Ladue v. Greenville
Docket No.: 6439-89
Page 3

We find the Taxpayers failed to prove the Property's assessment was disproportional.

The board must comment on the Town's failure to appear and failure to submit any documents whatsoever to support the assessment. The board must review individual property assessments within the context of the assessments generally in the Town. The board cannot do this if the Town does not appear or submit supporting material. Additionally, all of the taxpayers from the Town testified the Town had minimal or no contact with them during the process. This dereliction has, hopefully, stopped given the mandate in RSA 76:16 II that requires towns to review assessments, which became effective last year.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to William F. and Doris Ladue, taxpayers; and Chairman,

Selectmen of Greenville.

Dated: April 22, 1992

Valerie B. Lanigan, Clerk