

**Jerry Lerman**  
**v.**  
**Town of Goffstown**

**Docket No. 6624-89**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$68,900 (land, \$40,900; buildings, \$28,000) on a mobile home on a 21,780 square foot lot on Mountain Road (the Property). The Taxpayer failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board. For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved he was disproportionally taxed.

The Taxpayer argued in his written submission that the Property was overassessed because:

1) the building is a 22 year old, 12 x 60 foot marlette mobile home and similar structures can be purchased in used condition for \$3,000 to \$6,000;

2) the half-acre lot is in a zone that does not permit installation of a new mobile home, does not permit extensions nor additions to existing mobile homes and does not have sufficient square footage to comply with any residential home construction; and

3) market value does not support the appraisal of the land or the building.

The Town argued that the assessment was proper because:

1) a site index factor of 4 was applied to the lot which has value as a

home site;

2) comparable sales submitted indicate the average site factor is 4 for that type of property;

3) the trailer was priced the same as all other mobile homes in Town and no adjustments have been made for the width of the mobile home; and

4) the Town agreed that 10 and 12 foot mobile homes do not have the market value to compete with 14 foot or double wide mobile homes.

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

Based on the evidence, we find the correct assessment should be \$56,450 (land, \$40,900 and building \$15,550).

If the taxes have been paid, the amount paid on the value in excess of \$56,450 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Jerry Lerman, taxpayer; and the Chairman, Selectmen of Goffstown.

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Melanie J. Ekstrom, Deputy Clerk

Date: March 3, 1992

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