

Arnold G. Bessette

v.

Town of Belmont

Docket No.: 6862-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$37,400 (building only) on a mobile home located in Pine Gardens Mobile Home Park (the Property). 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 disproportionality.

The Taxpayer argued the assessment was excessive because:

- (1) the mobile home was purchased in 1984 for \$19,900 including furnishings;
- (2) the mobile home can be insured for only \$20,000;
- (3) the sheds are assessed for more than they were purchased or built for;
- (4) the mobile home could be replaced today for \$18,000 to \$20,000;

(5) no one entered the unit to appraise it; and

(6) the interior of the unit is of low quality;

The Town presented the sales surveys that were conducted during the reassessment in 1989.

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The Town argued the assessment was proper because:

- (1) the sheds are assessed at only \$400 and \$600, not the replacement value before depreciation as testified to by the Taxpayer;
- (2) similar mobile homes in the same park sold in the range of \$30,000 to \$40,500;
- (3) the base price for the mobile home includes not only the replacement cost of the unit but also any market influence of the unit's location on its value; and
- (4) 1992 replacement costs are lower than 1989 costs.

Board's Rulings

Based on the evidence, we find the correct assessment should be \$33,600. This assessment is ordered because the board concluded a 10% downward adjustment was warranted to account for the home's condition and the Taxpayer's testimony on the Property's value.

If the taxes have been paid, the amount paid on the value in excess of \$33,600 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

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CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Arnold G. Bessette, Taxpayer; and Chairman, Selectmen of Belmont.

Dated: September 23, 1992

Melanie J. Ekstrom, Deputy Clerk

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