

David W. and Anna M. Gilbert

v.

Town of Northfield

Docket No.: 7126-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$49,700 (land, \$25,700; buildings, \$24,000) on a 1 acre lot with a mobile home (the Property). The Taxpayers failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayers were 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 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 carried this burden and proved disproportionality.

The Taxpayers argued, in their written submittals, the assessment was excessive because:

(1) the road is not maintained by the Town;

(2) the land value is too high;

(3) the 1969 mobile home is assessed for more than a new mobile home could be purchased for;

(4) the lot has quite a bit of ledge on it; and

(5) the water has a high iron content.

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The Town presented:

- a) a list of comparable sales;
- b) a spread sheet showing the comparables and various units of comparison, e.g., square feet of usable living area and square feet of land area;
- c) a spread sheet showing the Property; and
- d) the assessment cards of the comparables.

The Town argued the assessment was proper because:

- (1) the Town's comparable sales, Babineau, Wilson, Paradis, Smith and Poulin, generally support the assessment;
- (2) there are six to seven other dwellings on the unmaintained portion of the road; 10% adjustment was given to the land for the unmaintained aspect of the road;
- (3) the mobile home's contributory value was appraised as in place, not as if removed which would be considerably less;
- (4) the sales of comparable mobile homes on their own land shows a mobile home was contributing more in value as part of the entire property than if sold separate from the land;
- (5) the price of a mobile home on a dealer's lot does not normally include the cost to prepare the site and hook it up to utilities; and
- (6) mobile homes have generally increased in value greater than some other types of housing because of the general shortage in the lower priced housing

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market.

Board's Rulings

Based on the evidence, we find the correct assessment should be \$48,300 (land \$24,300 and building \$24,000). This assessment is ordered because:

- 1) the existence and limitation of the ledge on the parcel should be recognized by a 5 percent reduction on the land value; and

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2) no further adjustment is warranted since the Town's sales support the argument that mobile homes on their own land contribute more in value as part of the entire property than if sold separately from the land.

If the taxes have been paid, the amount paid on the value in excess of \$48,300 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

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George Twigg, III, Chairman

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Paul B. Franklin, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to David W. and Anna M. Gilbert, Taxpayers; Scott Bartlett, MMC; and Chairman, Selectmen of Northfield.

Dated: September 1, 1992

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Melanie J. Ekstrom, Deputy Clerk

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