

Lorenzo Witham

v.

Town of Northwood

Docket No.: 7128-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$126,650 (land, \$89,250; buildings, \$37,400) on his real estate on Bigelow Road, consisting of a manufactured home and outbuildings on a 2.5 acre lot. 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) their land assessment and building assessment had increased 578% and 486% respectively from the 1980 revaluation;
- (2) 40% of the lot is unusable due to slope of land in rear;
- (3) Property was listed for \$99,900 in 1986 without any offers; and

(4) the manufactured home is a 1968 model and sets only on concrete blocks.

The Town argued an assessment adjusted to \$123,700 was proper because:

- (1) the Taxpayer's Property has deeded rights to Lucas Pond;
- (2) sales of similar property at the time of the revaluation established the \$475 front foot base value of properties with rights to Lucas Pond; and
- (3) based upon the surrounding properties and five comparables submitted, the Taxpayer's Property was consistently assessed.

Based on the evidence, we find the correct assessment should be \$115,150 (land \$88,000 and building \$27,150). This assessment is ordered because:

- (1) the age, condition and desirability of the manufactured home with the addition warrants an additional 10 percent on both physical and functional depreciation;
- (2) further adjustments to the well and outbuildings as recommended by the Town are reasonable;
- (3) the Taxpayer's testing of the market in 1986 is not given much weight due to it occurring 2 1/2 years prior to the year in question and the intervening change in market; and
- (4) the Taxpayer's argument of a greater percentage increase in an assessment following a town-wide reassessment is not a ground for an abatement, since unequal percentage increases are inevitable following a reassessment. Reassessments are implemented to remedy past inequities and adjustments will vary, both in absolute numbers and in percentages, from property to property.

If the taxes have been paid, the amount paid on the value in excess of

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\$115,150 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

George Twigg, III, Chairman

Paul B. Franklin, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Lorenzo Witham, taxpayer; and the Chairman, Selectmen of Northwood.

Dated: April 24, 1992

Valerie B. Lanigan, Clerk

Lorenzo Witham

v.

Town of Northwood

Docket No.: 7128-89

ORDER

On April 22, 1992 the board of tax and land appeals (board) received a letter from the Town of Northwood requesting a reconsideration of the board's order. The Town stated that the board's decision did not take into account the 1.05 local multiplier that was used to adjust the residential manual during the revaluation in Northwood.

The board grants the Town's request for reconsideration and finds the proper 1989 assessment to be \$116,500 (land, \$88,000; building, \$28,500).

If the taxes have been paid, the amount paid on the value in excess of \$116,500 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

George Twigg, III, Chairman

Paul B. Franklin, Member

CERTIFICATION

I hereby certify a copy of the foregoing order has been mailed this date, postage prepaid, to Lorenzo Witham, taxpayer; and the Chairman, Selectmen of Northwood.

Dated:

Valerie B. Lanigan, Clerk
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