

**Joyce M. Schmidt**

**v.**

**Town of Northfield**

**Docket No.: 7229-89**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$41,100 (land, \$25,700; buildings, \$15,400) on an acre lot with a mobile home on Cross Mill Extension (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 disproportionality.

The Taxpayer argued, in her written submittal, the assessment was excessive because:

(1) the lot is mostly ledge;

- (2) the road is not maintained by the Town;
- (3) the water supply has a high iron content;
- (4) the mobile home is over twenty years old, has serious roof leaks and not worth \$15,400 as assessed; and
- (5) mobile home dealers have indicated they would not accept the mobile home in trade towards a new one.

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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 Town unmaintained portion of the road which help to maintain the road; a 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; and
- (4) the sales of comparable mobile homes on their own land show a mobile home contributes more in value as part of the entire property than if sold separately from the land.

#### Board's Rulings

Based on the evidence, we find the correct assessment should be \$39,700 (land \$24,300 and building \$15,400). This assessment is ordered because:

- 1) the existence and limitation of the ledge on the parcel should be recognized by a 5

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percent reduction on the land value; and,

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 \$39,700 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

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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 Joyce M. Schmidt, Taxpayer; Scott Bartlett, MMC; and Chairman, Selectmen of Northfield.

Dated: September 11, 1992

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Melanie J. Ekstrom, Deputy Clerk

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