

Dorothy M. Demers

v.

Town of Pittsfield

Docket No.: 7328-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$23,700 (building only) on a mobile home on Leavitt Road (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 Property was originally incorrectly listed and when it was reviewed by the Town, the Taxpayer was advised that the new assessment would be \$18,400;
- (2) the assessment was not lowered to \$18,400 but has been assessed at \$23,700;
- (3) in April, 1989, the Property would probably sell in a range of \$17,000 to \$18,000 if it could be sold on the lot;

- (4) the owner of the park has the option to refuse any prospective purchaser based on credit reasons;
- (5) there is no driveway with the lot and parking is on the roadway only;
- (6) there is no lease in the park, it is a month to month rental;

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(7) other parks have better views, more land allotted to each mobile home, driveways, units that are on cement pads, and the assessment of \$3,000 to each property is unfair; and

(8) part of the rental fee is to pay the taxes on the land.

The Town argued the assessment was proper because:

(1) it was based on comparable sales in Town at the time of the revaluation;

(2) a \$3,000 amenities value is assigned to the subject and all mobile homes that represents the value placed with the mobile home representing the leasehold interest to the lot; and

(3) rents in trailer parks are not all the same, and not all grounds are kept up the same.

Board's Rulings

Based on the evidence, we find the correct assessment should be \$18,960. This assessment is ordered given all the variables of access, parking, privacy, proximity to the public highway, and undersized lot upon which the subject unit is located, with no views or other topographical features which would contribute value, the board applies a 20 percent adjustment to the total value of the Property.

If the taxes have been paid, the amount paid on the value in excess of \$18,960 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

Michele E. LeBrun, Member

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CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Dorothy M. Demers, Taxpayer; and Chairman, Selectmen of Pittsfield.

Dated: September 16, 1992

Melanie J. Ekstrom, Deputy Clerk

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