

Holiday Acres Mobile Home Park

v.

Town of Allenstown

Docket No.: 7339-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$3,255,600 (land, \$2,333,700; buildings, \$921,900) on a 183.922 acre lot with a 298 unit 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). The Town and the Taxpayer failed to appear, but consistent with our Rule, TAX 102.03(g), neither party was defaulted. This decision is based on the written evidence presented to the board. We find the Taxpayer carried this burden and proved disproportionality.

The Taxpayer argued on the property questionnaire the assessment was excessive because the Property and the roads and utility infrastructure are in dire need of upgrading.

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The Town in their written submittal explained how the assessment was calculated by M.M.C., the appraisal company that conducted the reassessment in 1989. The Town also stated they reduced the developed land value by five percent for topography for the 1992 tax year.

Board's Rulings

Based on the evidence, we find the correct assessment should be \$3,116,750. This assessment is ordered because:

- 1) the board finds the Town's 1992 adjustment is reasonable based on the statements by the Taxpayer that the Property needs substantial inputs to upgrade the improvements; and
- 2) no further abatement is warranted because the Taxpayer did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayer should have made a showing of the Property's fair market value. This value would then have been compared to the Property's assessment and the level of assessments generally in the Town. See, e.g., Appeal of NET Realty Holding Trust, 128 N.H. 795, 796 (1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

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

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\$3,116,750 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

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Claude Rancourt, Taxpayer; and Chairman, Selectmen of Allenstown.

Dated: March 15, 1993

Valerie B. Lanigan, Clerk

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