

Jeanne R. Stalker

v.

Town of Hampstead

Docket No.: 7358-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$217,000 (land, \$138,900; buildings, \$78,100) on a 1.03 acre lot with a one-story house (the Property). The Taxpayer owns, but did not appeal, her property located at 7 Lancaster Road. For the reasons stated below, the appeal for abatement is denied.

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 failed to carry this burden.

The Taxpayer argued the assessment was excessive because:

- (1) there are two ranch style buildings on the Property, which are converted seasonal properties;
- (2) one building contains 576 square feet with 1/2 on slab and 1/2 on basement,

substandard building materials, a failing hot water system, deteriorated insulation and 1/2 bath;

(3) the other building contains 400 square feet with a 5 foot high basement on crushed stone, has had flooding problems, a gas floor furnace, capped insulation and a 3/4 bath;

(4) there is no attic access on either building;

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- (5) an appraisal prepared by Global Appraisal & Financial Services Corp. on August 7, 1986 estimated the value of the Property to be \$125,000;
- (6) an appraisal prepared by Shurtleff Appraisal Associates Inc. on July 14, 1988 indicated a final value estimate between \$90,000 and \$120,000;
- (7) the Property has no access to Rte. 111 and a high volume business would not be allowed because of the proximity of ingress and egress;
- (8) the zoning should be C2 (not C1) which uses are wholesale, light industry, garages, veterinary offices, etc., and
- (9) an estimated fair market value as of April 1, 1989 is \$145,000.

The Town argued the assessment was proper because:

- (1) the Taxpayer's appraisals are using comparables on land;
- (2) the appraisals did not take into consideration sales information that AVITAR would have had at the time of their appraisal;
- (3) the market was showing a 1 percent per month appreciation, and the appraisals do not address any time adjustments;
- (4) this is an above average property because of its location that has two sources of income; and
- (5) the minimum lot size for a C1 zone is .75 of an acre with a lot price of \$125,000 and a C2 zone is 1.0 acre with a lot price of \$125,000.

Board's Rulings

The Town failed to submit any sales to support the assessment. Since the

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Town was recently revalued, the Town should have submitted sales for the board's consideration. RSA 75:1 requires that assessments be in line with market value. Therefore, providing sales is essential for the board to compare the Property's assessment with fair market value and the general level of assessment in the municipality. See Appeal of NET Realty Holding Trust, 128 N.H. 795, 796 (1986).

The board finds the Taxpayer's appraisers' assumption that the highest and best use of the subject property would be a land only valuation ignores

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the fact that the buildings and improvements present on April 1, 1989 generated a significant income stream which the market would recognize. If the buildings were vacant and required a substantial investment to make rentable then the question as to whether they represented contributory value would be arguable. No comparable commercial properties with improvements were submitted by the Taxpayer to show disproportionality.

We find the Taxpayer failed to prove the subject Property's assessment was disproportional.
SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

CERTIFICATION

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

Dated: October 6, 1992

Melanie J. Ekstrom, Deputy Clerk

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