

George P. and Nancy B. Nault

v.

Town of Northfield

Docket No.: 7401-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$85,700 (land, \$30,800; buildings, \$54,900) on 1.30 acres and a ranch-style home and garage on Bean Hill Rd. (the Property). For the reasons stated below, the appeal for abatement is granted.

The Taxpayers have the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayers 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 Taxpayers carried this burden and proved disproportionality.

The Taxpayers argued the assessment was excessive because:

- (1) while the Property was listed for sale at \$89,500 in 1989, they did not expect to receive that amount;
- (2) an appraisal done by Paul Doucette in December, 1989 estimated the market value at \$72,000;

(3) an abutter has a larger and better house and yet has a lower base rate for the house and is only assessed for \$2,000 more;

(4) several comparables that have sold recently indicate that the Property by comparison was overassessed;

(5) a recent appraisal as of February 1992 estimated the market value at \$53,000;

and

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(6) originally part of the house was a chicken coop; additions were made later to bring it to its present size.

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 Taxpayers' Property is most comparable to the Mayhew, Purple and Pichler sales;
- (2) the depreciation on the buildings is consistent with other similar properties in Town;
- (3) the Taxpayers' 1992 appraisal is dated as the market has been dropping from 1989 at approximately 1% per month; and
- (4) the Taxpayers' base square foot price on the house is greater than their neighbor's because the square footage of the house is less than their neighbor.

Board's Rulings

Based on the evidence, we find the correct assessment should be \$76,400 (land \$30,800 and building \$45,600). This assessment is ordered because:

- 1) additional 15 percent physical and functional depreciation should be applied to

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the house for the building's origin and design, lack of basement and general condition;

2) in arriving at this adjustment, the board considered and weighed the taxpayers' testimony and the listing notations on the assessment record card; 3) the board finds that it is conceivable the Town's appraiser could have been influenced by the asking price on the Property; and

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(4) no specific adjustment is warranted for the different square foot prices between properties. Differing square-foot assessment values are not necessarily probative evidence of inequitable or disproportionate assessment. The market generally indicates higher per-square-foot prices for smaller lots than for larger lots, and since the yardstick for determining equitable taxation is market value (see RSA 75:1), it is necessary for assessments on a per-square-foot basis to differ to reflect this market phenomenon.

If the taxes have been paid, the amount paid on the value in excess of \$76,400 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 George P. and Nancy B. Nault, Taxpayers; Scott Bartlett, MMC; and Chairman, Selectmen of Northfield.

Dated: September 9, 1992

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Melanie J. Ekstrom, Deputy Clerk

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