

Conrad Deutsch and Irene Deutsch

v.

Town of Wentworth

Docket No. 7420-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$111,200 (land, \$47,100; buildings, \$64,100) on their real estate, consisting of a dwelling on 3.1 acres on Rte. 25 (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 they were disproportionally taxed.

The Taxpayers argued the assessment was excessive because:

- (1)the house needs much renovation and improvements;
- (2)roof was in need of replacement;
- (3)only three rooms were renovated and insulated;
- (4)sills on north side of house need to be replaced; and
- (5)an appraisal done in 1986 noted the problems with the house and estimated the value in 1986 at \$61,000.

The Town argued the value was proper because:

- (1)notation was made and depreciation given for the problems of the house by giving the replacement cost 35 percent for physical obsolescence and 10 percent for functional obsolescence; and
- (2)one comparable of much better condition sold in May 1989 for \$152,000.

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Based on the evidence we find the correct assessment should be \$97,500 (land, \$47,100 and building \$50,400). This assessment is ordered because:

- (1)the evidence indicates the house has greater physical and functional problems than the Town's 35 percent and 10 percent depreciations accounted for;
- (2)proper depreciation factors of 40 percent (physical) and 25 percent (functional) result in a reasonable building value of \$50,400;
- (3)this revised assessment of \$97,500 indicates about a 20 percent annual appreciation rate from the Taxpayers' appraisal of \$61,000 in 1989;
- (4)this level of appreciation was reasonable in the time period of 1986 to 1989 based upon the board's experience and knowledge; and
- (5)the agency's experience, technical competence, and specialized knowledge may be utilized in the evaluation of the evidence. See RSA 541-A:18, V(b).

If the taxes have been paid, the amount paid on the value in excess of \$97,500 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Conrad Deutsch and Irene Deutsch, taxpayers; and Chairman, Selectmen of Wentworth.

Valerie B. Lanigan, Clerk

Date: March 20, 1992

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