

Robert C. and Fay E. Nutter

v.

Town of Northfield

Docket No.: 7470-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$218,600 (land, \$42,700; buildings, \$175,900) on Map 14 Lot 27, a 24,829 square foot lot with a 6-unit apartment building (the Property). The Taxpayers own, but did not appeal, Map 10 Lot 10G. 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) there is an error in the measurement of the building;
- (2) comparable properties with more building square footage are assessed lower than the subject;

(3) a comparable across the street, Sokol, has 1.5 acres of land assessed at \$31,400 versus the subject's 24,829 square feet assessed for \$42,700; and

(4) a market analysis prepared by C&E Real Estate Professionals in May, 1991 recommended an asking price to market the Property of \$165,000.

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The Town argued the assessment was proper because:

- (1) four multi-family sales were utilized, all had work done between the time of the sale and the assessment date;
- (2) a reasonable rent for the subject is \$500 per unit, using a gross rent multiplier of 6 arrives at an indicated value of the subject of \$216,000;
- (3) a Fannie Mae appraisal prepared for the owner as of July, 1989 estimated the value of the Property to be \$215,000;
- (4) the Town's value is supported by the Taxpayers' Fannie Mae appraisal; and
- (5) the assessment as of April, 1989 is fair, but assuming the Taxpayers' building measurements are correct, an adjustment to the assessment to a total of \$213,400 would be reasonable.

Based on the evidence, we find the correct assessment should be \$213,400. This assessment is ordered because the board agrees with the corrected adjustments made to the building measurement by the Town.

If the taxes have been paid, the amount paid on the value in excess of \$213,400 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

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Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Robert C. and Fay E. Nutter, Taxpayers; Scott Bartlett, MMC; and Chairman, Selectmen of Northfield.

Dated:

Melanie J. Ekstrom, Deputy Clerk

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