

Robert C. Hoff and Joann G. Hoff

v.

Town of Washington

Docket No.: 10188-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$108,360 (land \$67,130; building \$41,230) on a .68-acre lot with a house (the Property). The Taxpayers and the Town waived a hearing and agreed to allow the board to decide the appeal on written submittals. The board has reviewed the written submittals and issues the following decision. For the reasons stated below, the appeal for abatement is denied.

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 failed to carry this burden.

The Taxpayers argued the assessment was excessive because:

- 1) the Town revalued Lake Ashuelot Estates in 1989 which increased the assessment by 304%, then reassessed selected properties in 1990 increasing the assessment an additional 33%;
- 2) lakefront land on the other side of the lake is assessed at a lower value;

3) lakefront properties were adjusted based on two properties which sold in 1987, while the 1989 reassessment for the total town was based on properties that sold in 1985 through 1988;

3) the 1990 tax bill indicated the Property has one acre when it actually has .68 acres; and

4) the land value should be adjusted to the 1989 assessed value of \$50,680 and the lot size be corrected to reflect .68 acres.

The Town argued the assessment was proper because:

1) the Town was revalued in 1989 and after the bills were mailed, discrepancies were found in three areas of the Town (one of which was the Taxpayers' area) where sales were taken from 1984 to 1988 and the rest of the Town was based on sales from 1987 to 1989;

2) a corrected sales analysis was completed for the three areas and adjusted figures were applied for the 1990 tax year;

3) sales in the area of the subject were considered during the sales analysis;

4) adjustments were necessary to make the revaluation equitable for the entire Town;

5) lakefront property on the other side of Ashuelot Pond were found to be correct; and

6) a computer input error on the tax bill incorrectly indicated that the Property consisted of one acre which has been corrected - the land value is not determined by square footage, therefore this did not have an effect on the assessed value.

The board's inspector inspected the property, reviewed the assessment-record card, and filed a report with the board. This report recommended no change be made.

Board's Rulings

Based on the evidence, the board finds the Taxpayers failed to prove the assessment was excessive.

A greater percentage increase in an assessment following a town-wide reassessment is not a ground for an abatement, since unequal percentage increases are inevitable following a reassessment. Reassessments are implemented to remedy past inequities and adjustments will vary, both in absolute numbers and in percentages, from property to property.

Increases from past assessments are not evidence that a taxpayer's property is disproportionally assessed compared to that of other properties in general in the taxing district in a given year. See Appeal of Sunapee, 126 N.H. 214 (1985).

The Town testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This testimony is evidence of proportionality. See Bedford Development Company v Town of Bedford, 122 N.H. 187, 189-90 (1982).

The Taxpayers did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayers 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

#10188-90, Hoff v. Washington

Page 4

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.

Motions for reconsideration of this decision must be filed within twenty (20) days of the clerk's date below, not the date received. RSA 541:3.

The motion must state with specificity the reasons supporting the request, but generally new evidence will not be accepted. Filing this motion is a prerequisite for appealing to the supreme court. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Robert C. and Joann G. Hoff, Taxpayers; and Chairman, Selectmen of Washington.

Dated: May 5, 1993

Melanie J. Ekstrom, Deputy Clerk

0004