

George E. Holloway Trust

v.

Town of Pittsfield

Docket No.: 10390-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$162,200 (land \$42,400; buildings \$119,800) on Lot 20, a .57-acre lot with a house (the Property). The Taxpayer also owns, but did not appeal, four other lots in the Town with a combined \$421,300 assessment. For the reasons stated below, the appeal for abatement is granted.

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 carried this burden.

The Taxpayer argued the assessment was excessive because:

- (1) the Property was worth \$113,753, which was calculated by increasing the depreciation to -49%;
- (2) the Property has numerous physical problems, and the depreciation given did not sufficiently consider these problems even though additional depreciation was given to other homes;

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extra features	\$13,500
land	<u>\$42,400</u>
	\$146,410

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If the taxes have been paid, the amount paid on the value in excess of \$146,410 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

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Ruth Holloway Adamsky, Trustee of the George E. Holloway Trust, Taxpayer; and Chairman, Selectmen of Pittsfield.

Dated: August 24, 1993
0008

Valerie B. Lanigan, Clerk

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ORDER

This order relates to the "Town's" rehearing motion. The motion failed to state any "good reason" or any issue of law or fact for granting a rehearing. See RSA 541:3. Motion denied.

The board reviewed its decision in light of the additional information provided by the Town and has decided the original decision should stand. However, the board agrees with the Town's assertion that there is a question about whether the "Taxpayer" was forthright with the board on the issue of value. The Taxpayer correctly pointed out that the focus was the Property's 1990 value and that there was a question about the relevancy of 1993 listing information. Nonetheless, the Taxpayer appeared at the hearing and acted as if she had no knowledge of the

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Property's value, answering the board's question as if the issue of value was beyond her comprehension and ability. Thus, while the present listing may have little to do with the Property's 1990 value, it does indicate the Taxpayer was not as ignorant about the Property's value as she led the board to believe.

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SO ORDERED.

THE BOARD OF TAX AND LAND

APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

CERTIFICATION

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Dated:
0008

Valerie B. Lanigan, Clerk