

**Epic '86 Development Consultants**

**v.**

**Town of Boscawen**

**Docket No.: 10398-90**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$71,100 on 4, mobile-home sites in Smith Mobile Home Park (the Property). The Taxpayer 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 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 failed to carry this burden.

The Taxpayer argued the assessment was excessive because:

- 1) the assessment card contained discrepancies, i.e. had the wrong sales price and included a shed not owned by Taxpayer;
- 2) the Town in its brief corrected the sales price on the assessment card but

failed to adjust the value accordingly;

- 3) the Property is currently under contract for sale for only \$60,000.00; and
- 4) the Property is not serviced by town sewer, as are the Town's comparables.

The Town argued the assessment was proper because:

- 1) it was reduced from \$96,600 to \$71,100; (Note: The Board was unable

Page 2

Epic '86 v. Boscawen

to determine if the \$71,000 assessment was used in 1990. We assume it was.);

- 2) the new assessment equates to \$17,775/per site, which is comparable to the per-site assessments at 4 other mobile home parks;
- 3) it is in the middle range of the comparables' value; and
- 4) it was calculated using the same methodology used throughout the Town.

#### Board's Rulings

The Board finds based on the evidence, the property 1990 assessment should be \$71,000. This assessment is ordered for the following reasons:

- 1) the sale of the Property in 1991 for \$60,000, while not conclusive of value, is some evidence of its market value;
- 2) the Town's 1990 and 1991 equalization ratios as determined by the Department of Revenue Administration were 103 and 114 percent respectively;
- 3) adjusting the 1991 sale price to 1990 (the appeal year) by the differential of the equalization ratios ( $\$60,000 \times 1.11$ ) results in a 1990 market indication of \$66,600;
- 4) the Town used consistent methodology in appraising mobile home parks; and
- 5) the \$71,100 assessment is within a reasonable range of market value.

As stated above, the focus of our inquiry is proportionality, requiring a review of the assessment to determine whether the property is

assessed at a higher level than the level generally prevailing. Appeal of Town of Sunapee, 126 N.H. at 219; Stevens v. City of Lebanon, 122 N.H. 29, 32 (1982). There is never one perfect assessment of a property. Rather, there is a range of acceptable assessments for each property. The question is thus whether the assessment falls within a reasonable range from a median ratio as indicated by an acceptable coefficient of dispersion following a good reassessment, considering the property involved and other assessments in the municipality. See Wise Shoe Co. v. Town of Exeter, 1991 N.H. 700, 702 (1979); Brickman v. City of Manchester, 119 N.H. 919.

Page 3  
Epic '86 v. Boscawen

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

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George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Epic '86 Development Consultants, Taxpayer, and Chairman, Selectmen of Boscawen.

Dated: October 21, 1992

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Melanie J. Ekstrom, Deputy Clerk

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