Nancy Parrott

v.

Town of Tilton

Docket No.: 10683-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of $180,000 (land, $31,100; building, $148,900) on .266-acres with building (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 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 failed to carry this burden.

The Taxpayer argued the assessment was excessive because:

(1) there was a 37% difference in assessed value versus sale prices;

(2) a 1987 appraisal estimated a fair market value of $88,000;

(3) a second preliminary study dated March 27, 1991 estimated a fair market value between $80,000 and $85,000; and

(4) a proper assessment would be $113,400.

The Town argued the assessment was proper because:

(1) the Taxpayer's comparables are invalid as they are either unqualified sales, after the date of the revaluation, dissimilar or multi-building parcels;

(2) comparable sales indicated the Taxpayer's Property was assessed consistently;

(3) the Taxpayer's two appraisal reports have been discounted because no supporting evidence of the values were enclosed;

(4) the methodology used was fair and equitably applied throughout the Town; and

(5) it was fair and equitable and warranted no change.

The board's inspector, reviewed the assessment-record card, reviewed the parties' briefs and filed a report with the board (copy enclosed). In this case, the inspector only reviewed the file; he did not perform an on-site inspection. Note: The inspector's report is not an appraisal. The board reviews the report and treats the report as it would other evidence, giving it the weight it deserves. Thus, the board may accept or reject the inspector's recommendation.

Board's Rulings

Based on the evidence, we find the Taxpayer failed to carry her burden.

The Taxpayer submitted two value opinions, but neither opinion included any documentation that would allow the board to review the value conclusion. The board does not blindly accept value opinions. Rather, the board always scrutinizes value opinions, but the board could not do so in this case. Additionally, the Town questioned whether the sales used in the value opinions were qualified sales. Finally, the value opinions were not time adjusted to April 1, 1990. The Headley value opinion was dated January 9, 1987, and the market changed so dramatically from 1987 to 1990 that the board could not rely upon that value opinion. The Doucette 1991 value opinion should have been time adjusted upwards because the market was in a decline from April 1, 1990 to March 1991. The board did not rely upon the inspector's report in any way.

We find the Taxpayer failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment.

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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Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Nancy Parrott, Taxpayer; and Chairman, Selectmen of Tilton.

Dated: June 21, 1993

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0008/0004

Melanie J. Ekstrom, Deputy Clerk