

Nigal D. Chapman, III and Joanne E. Chapman

v.

Town of Deerfield

Docket No. 10694-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$134,000 (land, \$51,200; building, \$82,800) on a house with a 5.5-acre lot (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 total purchase and construction price for the Property in 1988 was \$117,000;
- 2) a January, 1991 appraisal indicated a \$118,000 value;

- 3) the Property was on the market for \$100,000 and there have not been any offers;
- 4) the Town erroneously assessed the Property as a 1.75-story house when it is actually a 1.50-story house; and
- 5) it exceeds assessments on other properties in the neighborhood.

The Town was finally defaulted, and thus they did not submit any arguments for the board to consider.

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. This report concluded the assessment was proper. 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 Rulings

The board finds the Taxpayers failed to carry their burden, and therefore, the appeal is denied. The cornerstone of the Taxpayers' case was their 1991 appraisal. However, that appraisal had to be time adjusted back to the April 1, 1990 assessment date. Adjusting the \$118,000 appraisal by +15%, which figure is based on the change in the market calculated by comparing the equalization ratios in the Town for 1990 and 1991, results in a \$135,700 market value, as of April 1, 1990. This figure is almost exactly the same as the assessment. Another way to look at this issue would be to review the Property's 1991 equalized value, which would be \$110,745. This figure is

calculated by taking the assessment and adjusting it by the 1991 equalized ratio. This means that in 1991, which was the #10694-90, Chapman, III v. Deerfield

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year of the appraisal, the assessment exceeded the Property's market value by approximately 20%.

The other information submitted by the Taxpayers, concerning the assessments on other properties in the neighborhood, could not be relied upon because the Taxpayers did not submit any data to support the comparison of the Property's assessment to the assessments on those neighborhood properties.

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

Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Nigal D., III & Joanne E. Chapman, Taxpayers; and the Chairman, Selectmen of Deerfield.

Melanie J. Ekstrom, Deputy Clerk

Date: June 16, 1993