

Cecile Robert

v.

Town of Tilton

Docket No.: 10707-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 adjusted assessment of \$134,100 on .180-acres with a 4-unit apartment 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) the Property borders 2 parking lots and railroad tracks; and
- (2) an exclusive listing dated September 3, 1986, indicated an asking price of \$120,000; yet, real estate values have declined substantially since then.

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The Town argued the adjusted assessment was proper because:

- (1) an abatement was granted resulting in a \$21,100 reduction due to the Property's location and neighborhood;
- (2) comparable sales demonstrated the Taxpayer's Property was assessed consistently;
- (3) the Taxpayer failed to show a disproportionate value;
- (4) the methodology used was fair and equitable 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. This report concluded the assessment was proper as adjusted.

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, the board finds the Taxpayer failed to carry her burden. Specifically, the Taxpayer did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayer should have made a showing of the Property's fair market value. This value would

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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 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. The 1986 listing was not probative evidence of the Property's 1990 market value because the market had changed so dramatically from 1986 to 1990.

Finally, to the extent the Taxpayer claimed the assessment should be lowered because of the Property's location, the Town made a significant adjustment to the assessment. The Taxpayer did not show this adjustment was insufficient.

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

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Michele E. LeBrun, Member

CERTIFICATION

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

Dated: June 21, 1993

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0008/0004

Melanie J. Ekstrom, Deputy Clerk