

Lester W. LeBlanc

v.

Town of Deerfield

Docket No.: 10727-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$122,600 (land \$103,300; building \$19,300) on a 15,600, square-foot lot with a camp and two sheds (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 and prove disproportionality.

The Taxpayer argued the assessment was excessive because:

- 1) the cottage is over 100 years old; and
- 2) an August 8, 1990 appraisal estimated a \$95,000 value.

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The Town argued the assessment was proper because:

- 1) the Property is a camp and two sheds on a 15,600 square-foot waterfront lot; and
- 2) the Property's assessment was well within range of comparable properties in the area.

The board's inspector reviewed the assessment-record card and 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. The board did not give any weight to the report.

#### Board's Rulings

The board denies the appeal for two reasons: 1) the board's conclusions on the Taxpayer's appraisal; and 2) the board's conclusions on the proportionately of the assessment.

The Taxpayer's appraisal was not conclusive evidence of the Property's fair market value because: a) it was not time adjusted to April 1, 1990; b) it used sales from waterbodies other than Northwood Lake without adequate explanation of what adjustments were made due to this factor; and c) it was incomplete - no photographs of the Property or of the comparables and it was missing Addendum D that was referenced in appraisal.

Furthermore, the Town submitted sufficient assessment comparables to support the assessment and to show a consistent methodology. The Town's submitted evidence that the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This is evidence of proportionality. See Bedford Development Company v. Town of Bedford, 122 N.H. 187, 189-90 (1982). The Taxpayer did not submit any assessment data to show disproportionality.

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 that a copy of the foregoing decision has been mailed this date, postage prepaid, to Lester W. LeBlanc, Taxpayer; and Chairman, Selectmen of Deerfield.

Dated: July 21, 1993

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Lynn M. Wheeler, Deputy Clerk

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