

John L. and Barbara G. Pfeiffer

v.

Town of Deerfield

Docket No.: 10729-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$164,200 (land, \$61,700; buildings, \$102,500) on a 5.3-acre lot with a home (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 granted.

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 carried this burden and proved disproportionality.

The Taxpayers submitted voluminous material to the board. The board reviewed all of the material, but we will not reiterate all of the arguments and issues presented in the material. The Taxpayers' basic arguments were that the assessment was excessive when compared to the assessments on other

properties comparing both the building and the land assessments, and insufficient depreciation was given to the building given certain defects and functional problems.

The Town argued the assessment was proper because:

- (1) the Property is in a desirable subdivision;
- (2) the land assessment was depreciated for water runoff and topography; and
- (3) the Property's assessment is well within the range of comparable properties in the subdivision with similar wet areas and runoff.

Board's Rulings

Based on the evidence, we find the correct assessment should be \$151,650 (land \$61,700 and building \$89,950. This assessment is arrived at by depreciating the building by an additional -10% to reflect the physical deficiencies with the Property. The board concluded the Town's -9% physical depreciation did not adequately reflect the building's deficiencies. The board concluded no adjustment was required to the land assessment because the Town adequately supported the assessment as being consistent and proportional.

The board finds no further adjustment is warranted because the Taxpayers' evidence was not persuasive that any further adjustment was required.

The Taxpayers submitted a significant amount of evidence, unfortunately, they did not organize the evidence in a very persuasive way. It is essential for parties making presentations to the board to organize their presentations so that the board can review one property's assessment to another property's assessment. This needs to be done in comparison charts not just through the written format. The board did review the Taxpayers' written submittal and the assessment-record cards, but it was impossible for the board to do an in-depth analysis because the Taxpayers did not present the

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information in a comparison chart format. It is not the board's responsibility to organize the Taxpayers' material.

Another flaw in the Taxpayers' argument was that they attempted to isolate the land and building value on the comparables when the board reviews the properties' value as a whole. Because the Taxpayers did not present evidence on the comparable properties values as a whole as compared to the Property's value as a whole, the board could not draw any conclusions from the comparable information submitted by the Taxpayers.

The only market information submitted by the Taxpayers was a 1991 sales analysis for \$139,800. However, that sales analysis had to be time adjusted back to April 1, 1990, which results in a \$163,285 value estimate. This time adjustment was calculated by comparing the Town's 1990 equalization ratio -- 1.01 -- with the 1991 equalization ratio -- 1.21. A comparison of the ratios indicated the market was declining at 1.6% per month, and thus the February, 1991 value had to be adjusted by 16.8% to reflect the decline in the market from April 1, 1990 to February, 1991. This market analysis, without commenting on its sufficiency, supported the assessment.

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If the taxes have been paid, the amount paid on the value in excess of \$159,800 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

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 John L. and Barbara G. Pfeiffer, Taxpayers; and Chairman, Selectmen of Deerfield.

Dated: June 21, 1993

0008 for 0005

Melanie J. Ekstrom, Deputy Clerk