

Joanne Frechette

v.

Town of Deerfield

Docket No. 10769-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$124,400 (land, \$65,500; buildings, \$58,900) on a manufactured house and two pole barns with 6.236-acre lot (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 granted.

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 Taxpayers carried this burden and proved disproportionality.

The Taxpayer argued the assessment was excessive because:

1) the Property was purchased in April 1990 for \$90,000, and the price included some personal property;

- 2) the mobile home is a 1974 low-quality model;
- 3) it is difficult to finance older mobile homes;
- 4) the land is wet and rocky;
- 5) the lot cannot be subdivided due to the wetlands (see surveyor's letter);
- 6) a March 1992 realtor's letter estimated a \$62,000 quick-sale (30 days) value and a \$45,000 - \$60,000 auction value; and
- 7) a February 1992 value opinion estimated a \$78,000 market value.

The Town argued the assessment was proper because:

- 1) four comparable properties, all mobile homes, indicated the Taxpayer's assessment was equitable; and
- 2) it was fair and equitable.

The board's inspector reviewed the assessment-record card and the parties' briefs and filed a report with the board (copy attached). 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 reviewed 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 proper assessment should be \$90,000. The board reached this conclusion for the following reasons:

- 1) the Taxpayer's 1990 \$90,000 purchase price certainly is some evidence of the Property's market value, and the Town's evidence did not demonstrate why the Taxpayer's purchase price was below market value;

2) the Town failed to adequately depreciate the buildings;

3) the Town overassessed the land by not making sufficient adjustments for

the wetlands and by assessing excess front footage when the surveyor's letter #10769-90, Frechette v. Deerfield

Page 3

indicated the lot could not be further subdivided because of the wetlands;

4) additionally, the market-value analysis by Brown, when time adjusted by +24%, is cumulative evidence that the 1990 assessment was excessive.

All of these factors lead the board to conclude the Property was overassessed, and this conclusion was supported by the inspector's report. The board concluded the best evidence available was the 1990 purchase price.

If the taxes have been paid, the amount paid on the value in excess of \$90,000 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

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Ms. Joanne C. Frechette, Taxpayer; and the Chairman,

Selectmen of Deerfield.

Date: June 3, 1993

009/004

Melanie J. Ekstrom, Deputy Clerk