

**Andrew W. Perkins**

**v.**

**Town of Weare**

**Docket No.: 10875-90**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$46,700 on a mobile home (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 land was not owned by the Taxpayer, yet the assessment included a land value assessed to the Taxpayer; and
- 2) the Taxpayer's landlord pays taxes on the land, yet the Taxpayer was taxed for mobile-home footage, resulting in double taxation.

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The Town argued the assessment was proper because:

- 1) 367 sales -- twelve of which were mobile homes -- between April 1, 1988 and April 1, 1990, were used to set the values for the 1990 revaluation;
- 2) the same methodology was used throughout the Town;
- 3) the influence factor was attributable to the Property's extra features and outbuildings, and this factor was applied to every mobile-home site in the park; and
- 4) the Property was assessed equitably with similar homes in the park, and any differences would be attributed to differences in homes.

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.

#### Board's Rulings

Based on the evidence, the board finds the Taxpayer failed to carry his burden of proof. The Taxpayer's argument concerned the \$9,500 value shown on the assessment-record card as "MHPIF," which means the manufactured housing park influence factor. The Taxpayer incorrectly argues this is a land assessment. This influence factor was presumably arrived at by reviewing manufactured-housing sales within parks and then subtracting the replacement

cost for the manufactured-housing unit, leaving a value that is called the

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influence factor. This influence factor recognizes the market phenomenon that a manufactured home within a park is worth more than the replacement value of the manufactured home. This phenomenon occurs even though the homeowner rents a site from the park.

For the Taxpayer to have succeeded, the Taxpayer should have introduced some market data to indicate that the Property was overassessed. 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 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.

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

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CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Andrew W. Perkins, Taxpayer; and Chairman, Selectmen of Weare.

Dated: October 26, 1993

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Lynn M. Wheeler, Deputy Clerk

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