

John and Susan Hutchinson

v.

Town of Weare

Docket No.: 10882-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$56,900 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 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 203.09(a); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers failed to carry this burden and prove disproportionality.

The Taxpayers argued the assessment was excessive because:

(1) the assessment included a \$9,500 influence factor, yet the land was only rented and other lots in the Town were not assessed with influence factors;
and

Page 2

Hutchinson v. Town of Weare

Docket No.: 10882-90

(2) comparable mobile homes and newer, larger homes were assessed lower than the Property.

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;

(4) double-wide homes and condominiums are not comparable to the Taxpayers' Property, yet this was what the Taxpayers used as comparables;

(5) the Property was assessed equitably with similar homes in the park, and any differences would be attributed to differences between homes; and

(6) the Taxpayers failed to show disproportionality.

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 Taxpayers failed to carry their burden of proof. The Taxpayers' argument concerned the \$9,500 value shown on the assessment-record card as "MHPIF," which means the manufactured housing park influence factor. The Taxpayers incorrectly argued 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 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.

The Taxpayers' argument concerning the overassessment of their home compared to other homes was insufficient to convince the board that the assessment was in error. Specifically, the evidence was insufficient because:

- 1) the Taxpayers did not submit a summary of the various properties and their attributes with adjustments made for the differences in the properties; and
- 2) the Taxpayers did not submit any market data concerning how double-wide homes were valued as compared to single-wide homes with large, stick-built additions. Concerning the comparison to other homes, the Taxpayers should have included photographs of the Property and the other homes and should have included in a comparison manner the various attributes of the properties with value adjustments for each factor.

Page 4
Hutchinson v. Town of Weare
Docket No.: 10882-90

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

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to John and Susan Hutchinson, Taxpayers; and Chairman, Selectmen of Weare.

Dated: October 26, 1993

Lynn M. Wheeler, Deputy Clerk

0005