

David J. and Sue E. Bartlett

v.

Town of Gilmanton

Docket No.: 10905-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$175,200 (land \$35,800; building \$139,400) on a 5.66-acre lot with a house (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 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 201.04(e); 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 shed and horse barn were removed prior to the revaluation, yet the assessment increased at the time of the 1990 revaluation;
- 2) a February, 1991 appraisal estimated a \$148,000 value; and
- 3) property values have decreased, yet assessments have increased.

The Town argued the assessment was proper because:

- 1) when time adjusted to 1991, the Taxpayers' assessment is within range of the Taxpayers' 1991 appraisal estimate;
- 2) at the time of the inspection, the barn was attached to the house and assessed accordingly;
- 3) the house was given a -15% depreciation to address the unfinished renovations; and
- 4) the Taxpayers' comparables are not truly comparable because comparable number one was not an arm's length sale, comparable number two was in severe disrepair at the time of its most recent sale, and comparable number three was a new house without any of the antique features of the Taxpayers' home.

Board's Rulings

Based on the evidence, we find the Taxpayers failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment by comparable sales and assessments, and adequately rebutted the Taxpayers' comparables and 1991 estimate of value.

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.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to David J. and Sue E. Bartlett, Taxpayers; and Chairman, Selectmen of Gilmanton.

Dated: May 24, 1993

Melanie J. Ekstrom, Deputy Clerk

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