

John and Josephine Lepelley

v.

Town of Northfield

Docket No.: 8132-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$53,200 (land, \$31,900; buildings, \$21,300), consisting of manufactured housing on 2 acres (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(3); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers carried this burden and proved they were disproportionally taxed.

The Taxpayers argued the assessment was excessive because:

1) the mobile home was purchased in 1964 for \$5,500, it is old and has problems (i.e., roof leaks, floors are in poor condition, windows need

replacement, the mobile home can't be leveled; and the mobile home is only 10' x 55');

2) the assessment was not done properly;

3) a bank appraisal which was prepared for a remortgage stated, "this trailer was worth nothing and wasn't to be considered";

4) the mobile home was put up for sale with an asking price of \$34,000 and "it was valued at \$30,000 for the Property and shop"; and

5) the assessment should be \$4,000 for the mobile home.

The Town argued the assessment was proper because:

1) a 50% depreciation was given due to age and below average condition;

2) a further depreciation of 5% functional obsolescence was given to the assessed value of \$8,100; and

3) based on comparable properties, i.e., other manufactured homes, the Town feels the Taxpayers have been assessed fairly.

The Board finds:

1) the Taxpayers failed to supply any information of comparable sales and assessments whereas the Town has supplied assessments of other manufactured properties, to support their conclusion as well as supporting the assessment methodology used in the Town;

2) the Taxpayers' appraisal was done for a lending institution, and therefore, it lacks probative evidence of market value since lenders are reluctant to lend on older manufacturing housing;

3) however, due to the many problems the Taxpayers are faced with and the cost for repairing them, the board has concluded the adjustments given for physical depreciation and functional obsolescence were inadequate. After reviewing Taxpayers' Property record card, the board concludes a total depreciation of 65% on the mobile home would be more appropriate, giving the Property an April

1, 1990 assessed value of \$51,365, (\$6,265 trailer; \$13,200 outbuildings; \$31,900 land).

If the taxes have been paid, the amount paid on the value in excess of \$51,365 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

Dated: September 5, 1991

I certify that copies of the within decision have been mailed, postage prepaid, to Mr. and Mrs. John Lepelley, Taxpayers and Selectmen of Northfield.

Dated: September 5, 1991

Melanie J. Ekstrom, Deputy Clerk