

Robert and Virginia Corum

v.

Town of Lincoln

Docket No.: 8354-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$75,700 (land, \$40,400, buildings, \$34,300), consisting of approximately .72 acres with a trailer/camp (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 their burden and prove any disproportionality.

The Taxpayers argued the assessment was excessive because:

- 1) the land is only worth one-half of the assessed value;
- 2) land values have dropped in the Town, and therefore, the assessment and the taxes should have similarly decreased;
- 3) the building is not worth the assessed value;
- 4) the building is classified as a trailer, and they cannot obtain regular house insurance, even though "stick-built" additions have been made; and
- 5) an April 18, 1991 appraisal "came up with an appraisal of \$45,000, mostly

land because I have a trailer 10/47, with an added roof and two rooms."

The Town argued the assessment was proper because:

- 1) while values have dropped "assessed values do not rise and fall with the swings of the market"; and
- 2) the Taxpayers did not submit an "appraisal" of the Property, but submitted an unsubstantiated "opinion of value."

The Taxpayers' "opinion of value" only valued the land, claiming the improvements had no market value because a purchaser would simply remove the improvements. The board disagrees with the Taxpayers' opinion that the improvements are valueless. The improvements create a contributory value based on the shelter provided, use of schools, (if appropriate), storage for personal property, a legal address, and a place of residence. Moreover, the \$39,000 land only figure in Taxpayers' "opinion of value" coincides with the Town's \$40,000 land value.

The Taxpayers show a basic misunderstanding of how the property tax system works. They contend that because market values have dropped that taxes and assessments should drop also. Attached is an excerpt from the International Association of Assessing Officers' Property Assessment Valuation Manual (1977) explaining how the tax system works and why Taxpayers' arguments are meritless.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

Date: August 19, 1991

I certify that copies of the within decision have been mailed this date, postage prepaid, to Mr. and Mrs. Robert Corum, Taxpayers and Mary Ellen Pinkham, representing the Town of Lincoln.

Date: August 19, 1991

Melanie J. Ekstrom, Deputy Clerk