

Joseph A. Guariglia and Linda J. Guariglia

v.

Town of Gilford

Docket No.: 8389-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$164,600 (land - \$75,000, buildings - \$89,600) on Building 6, Unit 28 at Broadview Condominiums (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.

The Taxpayers argued the assessment was excessive because:

1) the equalized assessed value was calculated to be \$245,672 (164,600 divided

by .67) and the property could not be sold for more than \$200,000, resulting in a \$45,672 overassessment;

2) the Property was purchased on February 27, 1987, for \$230,000;

3) Realtor Jean Hansen's opinion of value is \$200,000 in May 1991; and

4) the 1990 market value was less than \$200,000.

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The Town argued the assessment was proper because:

1) a similar unit in the Taxpayers' complex sold in November, 1989 for \$230,000, with an assessed value of \$165,150;

2) the same methodology was used throughout the Town;

3) four sales of units in the same development within six months of April 1, 1990 indicated the average assessment to sales ratio showed the complex to be well within a reasonable range of the common level of value in the Town; and

4) the market trend for Broadview Condominiums indicates an average ratio of 77 percent which closely parallels the April 1, 1990 assessment ratio for the Town of 79 percent.

Board's Rulings

The Property's 1990 equalized value was \$208,354 (\$164,600 divided by the equalized ratio of .79), not \$245,672 as the Taxpayers calculated.

The Taxpayers had incorrectly used the 1989 ratio of 67 percent in estimating the Property's market value. The realtor's letter was as of May 1991, and based on the 1990 and 1991 ratio, the market declined by 10 percent from 1990 to 1991. Time adjusting the realtor's estimate of \$200,000 by 10 percent results in a \$220,000 1990 value and this is supportive of the assessment.

The focus of our inquiry is proportionality, requiring a review of

the assessment to determine whether the property is assessed at a higher level than the level generally prevailing. Appeal of Town of Sunapee, 126 N.H. at 219; Stevens v. City of Lebanon, 122 N.H. 29, 32 (1982). There is never one perfect assessment of a property. Rather, there is a range of acceptable assessments for each property. The question is thus whether the assessment falls within a reasonable range from a median ratio as indicated by an acceptable coefficient of dispersion following a good reassessment, considering the property involved and other assessments in the municipality. See Wise Shoe Co. v. Town of Exeter, 1991 N.H. 700, 702 (1979); Brickman v. City of Manchester, 119 N.H. 919.

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The Town submitted an analysis that showed the Taxpayer's condominium complex was assessed at approximately the same level in the Town as a whole. We find the assessment is within a proper range.

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

Paul B. Franklin, Member

Michele E. LeBrun, Member

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Joseph A. and Linda J. Guariglia, Taxpayers, and Chairman, Selectmen of Gilford.

Dated: October 27, 1992

Melanie J. Ekstrom, Deputy Clerk