

**Gerd Laudien**

**v.**

**Town of Gilford**

**Docket No.: 8478-90**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$13,050 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 Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer 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 Taxpayer failed to carry this burden and prove disproportionality.

The Taxpayer argued the assessment was excessive because:

- 1) the mobile home was on the land for only 1 month and, therefore, the taxes should be based on only 1 month;
- 2) the home was not liveable and it was removed from the lot and scrapped; and

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3) the park receives no town services because the park pays for road maintenance, trash collection, and sewer; and

The Town argued the assessment was proper because:

- 1) the mobile home was assessed for the full year because it was on the lot on April 1st; and
- 2) the Taxpayer never applied for a permit to demolish the home, which is required under zoning regulations.

The board's inspector reviewed the assessment-record card and filed a report with the board. This report concluded no adjustments were warranted.

#### Board's Rulings

The board finds, based on RSA 76:2, that the Town was correct in assessing the mobile home on April 1, 1990. RSA 76:2 states "The property tax year shall be April 1 to March 31 and all property taxes shall be assessed on the inventory taken in April of that year."

Lack of municipal services is not necessarily evidence of disproportionality. As the basis of assessing property is market value, as defined in RSA 75:1, any effect on value due to lack of municipal services is reflected in the selling price of comparables and consequently in the resulting assessment. Barksdale v. Epping, \_\_\_ N.H. \_\_\_ (December 23, 1992).

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

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George Twigg, III, Chairman

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Michele E. LeBrun, Member

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Gerd Laudien, Taxpayer; and Chairman, Selectmen of Gilford.

Dated: April 11, 1993

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Melanie J. Ekstrom, Deputy Clerk

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