

Willard J. Staples

v.

Town of Freedom

Docket No.: 8518-90

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$125,900, (land, \$85,100, buildings, \$40,800); on Danforth Pond consisting of .43 acres (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 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 his burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because:

- (1) Property was purchased in 1983 for \$34,000 with no substantial improvements from 1983 to April 1, 1990;
- (2) the Property's assessment is disproportionately higher than other

assessments in the Town when assessments are compared to market value;

(3) while the Town is generally assessed at 100% of fair market value due to a recent revaluation, the Town has assessed the Property at approximately 132% of fair market value. Therefore, Taxpayer is bearing a disproportionate assessment; and

(4) the Property was rental Property and was not bringing in enough to cover expenses.

The Town argued the assessment was proper based on:

(1) the 1990 revaluation produced a 98% equalized ratio with a coefficient of dispersion of 4.9%, showing a substantial number of assessments within the Town were close to the fair market value;

(2) concerning the land, a) comparable properties and recent sales demonstrated a one-acre buildable lot was worth approximately \$96,000; and b) the Property had a sandy slope to the beach, which added value to the site;

(3) concerning the building, the bath and kitchen were recently remodeled;

(4) overall, the comparables established a range and the Property was at the lower end of the range because of the Property's small size; and

(5) the rents earned on the Property were below market value.

The board rules the 1990 assessment of \$125,900 is within a proper range, and the Taxpayer has failed to prove disproportionality.

The board finds:

(1) the Town supported the assessment methodology used in the Town;

(2) a 1990 revaluation produced an equalization ratio of 98% with a coefficient of dispersion of 4.9%, which means the town shows a substantial number of assessments were close to fair market value;

(3) the Town also supported its assessment by comparable sales within the Town showing the assessment on Taxpayer's property fell at the lower end of

the range of comparable sales because of its small size;

(4) the board further finds the Taxpayer's "appraisal report" was an opinion of value which lacked substance and was not an appraisal; and

(5) the Taxpayer also stated the property was rental property and not bringing in enough to cover expenses. The Taxpayer did not present any evidence that the rents were market rents, and the Town asserted the rents were below market value. The board finds the rents earned on the property were below market rents.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Member

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Ignatius MacLellan, Esq., Member

Date:

I certify that copies of the within Decision have been mailed, this date, postage prepaid, to Robert H. Schroeder, Esq., representing Taxpayer; and William O. Cutler, Chairman, Town of Freedom.

Date:

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Melanie J. Ekstrom, Deputy Clerk