Walter P. and Jocelyn C. Allen

v.

Town of New Hampton

Docket No.: 8586-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of $91,900 (land $27,350; buildings $64,550) on a 4.07-acre lot with a house (the Property). 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 203.09(a); 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) an appraisal done in 1991 indicated a market value of $162,000;

(2) the indicated market value based on equalizing the assessment is $213,720; and

(3) even if adjusted for the declining market at .5% per month, the equalized assessment exceeds the market value indicated by the appraisal.

The Town argued the assessment was proper because:

(1) the Property is part of a unique subdivision in the Town that has good views;

(2) the Taxpayers' comparables are of lesser quality construction, smaller lot size and with inferior or no views ;

(3) Taxpayers' comparable #1 transferred below market value based on a higher bank appraisal and a long listing time period;

(4) Taxpayers' comparable #3 was confused by the Taxpayers' appraiser with another property which was listed for sale but did not sell; the property that did sell was a single story dwelling of a lesser quality in an inferior location; and

(5) the Perkins property, a comparable of a slightly larger house on a smaller lot in the same subdivision, sold in November 1991 for $197,500 and supports the Taxpayers' assessment.

Board's Rulings

We find the Taxpayers failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment.

The Taxpayers' sole evidence of market value was the 1991 appraisal estimating a market value of $162,000. The board finds this appraisal is not competent evidence of market value because:

1) the appraisal was done for refinancing purposes in 1991 and, as testified to by the Taxpayers' agent, would likely be conservative due the appraisal's purpose;

2) the comparables were of properties in inferior locations, with substantially inferior or non-existent views and improved with lesser quality dwellings; and

3) the comparable the appraiser relied most on in the correlation of the market approach was not the property that had sold.

The board finds the sale presented by the Town, the property description on the assessment record card, the photographs and the Town's consistent assessment methodology all support the assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Member

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Ignatius MacLellan, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Walter P. and Jocelyn C. Allen, Taxpayers; and Chairman, Selectmen of New Hampton.

Dated: November 17, 1993

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Valerie B. Lanigan, Clerk