

Harvey Hill and Christina Hill

v.

Town of Charlestown

Docket No. 8610-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$477,400 (land, \$23,200; buildings, \$454,200) on a large, contemporary house with outbuildings and a pool on 65 acres (64 acres in current use), (the Property). For the reasons stated below, the appeal for abatement is granted.

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.

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 carried this burden and proved they were disproportionally taxed.

The Taxpayers argued the assessment was excessive because:

- (1) they thought the buildings were assessed too high; and
- (2) an appraiser estimated the market value of the property at \$390,000 (appraisal submitted to board) and estimated the assessed value of \$319,800.

The Town argued the assessment was proper because:

- (1) discussions with contractors indicate the actual construction cost in 1988- 1990 was approximately \$1,000,000;
- (2) the Taxpayers' appraisal rates the house as "good" quality when in reality it is an "excellent quality";

(3) the properties used as comparables by the Taxpayers' appraiser are in no way comparable to the unique "show-case" dwelling and view of the Taxpayers'.

Based on the evidence we find the correct assessment should be \$379,700 (land, \$23,200 and building \$356,500).

This assessment is ordered for the following reasons.

(1) The Taxpayers' comparables are woefully inadequate. No mention was made or adjustments given to the land sales for location, view or site development. The Taxpayers' land and building comparables in both location, style and age of home were very dissimilar to the subject property. In short, the Taxpayers' property may be so unique in this area that the comparative sales approach may not be an appropriate method of valuation to use for this property.

(2) With the cost approach, the Taxpayers' appraiser graded the buildings too low and the town graded them too high. The Taxpayers' "good" grading does not account for many of the excellent features and individualized design of the house. The Town's Class 6 grading (the highest grade in the N.H. replacement cost manual) assumes the best possible materials and workmanship. Besides grading the house too high, the Town made the error of basing the square-foot prices on the respective square footages of each building area rather than correctly on the entire square footage of the house. Even assuming, arguendo, the house was of the best quality, it is doubtful that its high costs would necessarily be reflected in its market value.

(3) Based on the evidence, the house and garage should be graded a Class 5 quality of construction and calculated as follows:

House:

2 story	1449 square feet.	x \$103.75	=	\$150,350
1 story	1161 square feet.	x \$ 61.75	=	\$ 71,700
Basement finish			+	14,700
Combination furnace			+	3,000
Fireplace			+	6,300
Vacuum			+	1,200

Builtins	+	1,400
Jacuzzi	+	3,500
Plumbing	+	15,000

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Porches	+	<u>23,400</u>
		\$290,550

<u>Garage:</u> 1500 square feet x \$17.75	=	\$ 26,650
Adjustment for no doors		<u>- 1,600</u>
		\$ 25,050

<u>Pool</u>	\$ 12,400
<u>Apron</u>	1,450
<u>Pool House</u> (-20% functional obsolescence)	3,800
<u>Barn</u>	23,250

Total Improvements \$356,500.

If the taxes have been paid, the amount paid on the value in excess of \$379,700 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Harvey Hill and Christina Hill, Taxpayers; and Chairman, Selectmen of Charlestown.

Melanie J. Ekstrom, Deputy Clerk

Date:

0003

