

**Gabriel G. Crognale**

**v.**

**Town of New Hampton**

**Docket No.: 8616-90**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$10,200 on a vacant, 14.2-acre lot (the Property). 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 203.09(a); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayer failed to prove the Property was disproportionately assessed.

The Taxpayer argued the assessment was excessive because:

- (1) the Property was purchased on June 1, 1987 for \$22,500;
- (2) the terrain is hilly, the ground is bony, and the expired septic system plan shows a perched leach field which indicates that subsurface soil is inappropriate for a normal septic system;
- (3) the Property is on a gravel road, has no real views from the lot to the mountains or the Pemigewasset and there are mobile homes adjacent to and across the street which is a deterrent to value;

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- (4) New Hampton offers less services than surrounding towns; and
- (5) a 1991 opinion by Century 21 estimated the value in the vicinity of \$20,000.

The Town argued the assessment was proper because:

- (1) the 1987 sale price, when equalized, indicates an assessment of \$9,675;
- (2) the Taxpayer's October, 1991 letter indicated a realtor's (Roger Nash) opinion of value ranged between \$22,000 and \$27,000 - when equalized, the opinion supports the assessment; and
- (3) the assessment is proper.

#### Board's Rulings

We find the Taxpayer failed to prove the Property's assessment was disproportional. The Taxpayer testified the Property's purchase price was \$22,500 in June, 1987. While this is some evidence of the Property's market value, it is not necessarily conclusive evidence. See Appeal of Town of Peterborough, 120 N.H. 325, 329 (1980). However, where it is demonstrated that the sale was an arms-length market sale, the sales price is one of the "best indicators of the property's value." Appeal of Lake Shore Estates, 130 N.H. 504, 508 (1988).

The board finds the arms-length sale of the subject Property supports the assessment. The Department of Revenue Administration's equalization ratio for the 1990 tax year for the Town of New Hampton was 43%. This suggests that properties in the Town were generally assessed at 43% of their fair market

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value in 1990. The Property's equalized value was \$23,720 ( $\$10,200 \div .43$ ) as of April 1, 1990. No evidence was submitted to the board suggesting any market trends from 1987 to April 1, 1990; therefore, the board concluded that the assessment was proper based on the sale of the Property.

The Taxpayer submitted a realtor's letter which recommended a listing price of \$19,500. The board, however, was unable to rely upon the letter because it did not include the basis for the value conclusion. Specifically, the realtor's opinion did not indicate what sales were used or what adjustments were made to the sales to arrive at the value conclusion. Without such information, the board and the municipality are unable to review the soundness of the value conclusions.

Further, the Taxpayer argued that surrounding towns offered more services than New Hampton, therefore, the assessment should be lowered. 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. See Barksdale v. Epping, 136 N.H. 511, 514 (1992).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Michele E. LeBrun, Member

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CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Gabriel G. Crognale, Taxpayer; and Chairman, Selectmen of New Hampton.

Dated: December 21, 1993

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Valerie B. Lanigan, Clerk