

Peter and Jeannette Juranty, Jr.

v.

Town of Deerfield

Docket Nos.: 8629-90 and 12393-91PT

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 and 1991 assessments. The Property was originally assessed at \$92,400, but the Town reduced the assessment to \$28,900 when it was determined the Property was not buildable. 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. 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 their burden and prove disproportionality.

The Taxpayers argued the assessment was excessive because:

- (1) the assessment did not represent the Property's 1990 and 1991 value;
- (2) an appraiser estimated the Property's September, 1991 value at \$15,000,

and the December, 1992 value at \$16,000; and

Page 2

Juranty v. Town of Deerfield

Docket Nos.: 8629-90 and 12393-91PT

(3) the lot was not buildable because a septic system could not be installed on the Property due to the wetlands.

The Town was finally defaulted, and therefore, did not submit a brief to the board. The Town, however, was contacted and informed the board about the revised assessment and the reasons for the reduction.

The board's inspector reviewed the assessment-record card and the parties' briefs and filed a report with the board (copy enclosed). In this case, the inspector only reviewed the file; he did not perform an on-site inspection. This report concluded the assessment was proper. Note: The inspector's report is not an appraisal. The board reviews the report and treats the report as it would other evidence, giving it the weight it deserves. Thus, the board may accept or reject the inspector's recommendation.

Board's Rulings

Based on the evidence, especially the reduction in the assessment, the board finds the Taxpayers failed to prove that any further reduction is warranted. The Taxpayers' appraisals, when time-adjusted to the April 1, 1990 and April 1, 1991 assessment dates, demonstrate the assessment was within a reasonable range of the Property's value. Specifically, the 1991 assessment, when time adjusted to April 1, 1990, results in a \$18,450 market value. The 1990 assessment, when equalized by the department of revenue administration's equalization ratio, results in a \$23,890 equalized value. Thus, the assessment and the appraisal are within a reasonable range of each other.

Additionally, the board questions why the appraiser did not make any adjustment for the Property's dock, which certainly added value to the Property.

Page 3
Juranty v. Town of Deerfield
Docket Nos.: 8629-90 and 12393-91PT

Thus, if the time-adjusted appraisal was increased due to the dock's value, there would be little, if any, difference between the assessment and the appraisal. Finally, while the Taxpayers submitted information concerning the wetlands on the Property, such information was not available on April 1, 1990 or April 1, 1991. That information, based on the dates of the letter, was available after the assessment dates, and there was no indication as to whether that information was ever supplied to the Town or was available to prospective purchasers on the assessment dates.

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.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Peter and Jeannette Juranty, Jr., Taxpayers; and Chairman, Selectmen of Deerfield.

Dated: January 21, 1994

Lynn M. Wheeler, Deputy Clerk

0005