

John S. Bowen and Ruth Z. Bowen

v.

Town of Epping

Docket No. 8880-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$65,500 on their manufactured house in Pine & Pond Park (the Property). 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 201.04(e); 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) it is higher than assessments on homes outside the park; and
- (2) the assessment increased 315 percent from 1987 to 1988 when the reassessment was done.

The Town argued the assessment was proper because:

(1) the Taxpayers purchased the Property in November of 1989 for \$63,000;

and

(2) the Taxpayers may have based their estimates of future tax bills on the amount paid by the previous owner who was receiving an elderly exemption that the Taxpayers don't qualify for.

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

The concern about differences in the assessments of similar units in the park versus outside the park has been addressed in an earlier decision (Ralph Roberts and Marcia E. Roberts v. Town of Epping Docket No. 5277-88) that was appealed to the New Hampshire Supreme Court and affirmed. In part, the Order re Request for Rehearing read as follows:

The Taxpayers made comparisons of their manufactured home to the assessments of other manufactured homes on their own land in Epping These are not "like properties." They may look the same and provide the same utility or function but the market may value them for more or less given their individual attributes or drawbacks. To have the assessments of similarly appearing and utilized real estate appraised the same would, while simplifying the assessor's duties, create assessments disproportionate to market value and contrary to the New Hampshire Constitution, Part 2, Article 5, and RSA 75:1 (supp). . . .

The Taxpayers may rationalize that whatever benefits they obtain by their "rented life style" in the park is offset by their lack of utility of the

public school system that they also support. Such a basis for assessing their home the same as those not in the park is of no avail unless they can prove that the market agrees with them. That they did not do. The Town testified that they analyzed 13 sales of manufactured homes within the park and determined, after adjustment for time, that units were selling approximately 1.4 times higher than their replacement costs. Pages could be written theorizing why that is so. However, it is enough to determine, as the Town did, the relationship from a reasonable number of sales between the replacement cost of the units and what they were selling for in

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the park. The selected sales submitted by the Town showed the final assessments within an acceptable range of their selling prices, given the variance of the market place.

Lastly, the purchase of the Property by the Taxpayers in November of 1989 for \$63,000 clearly supports that the assessment is reasonable and proportional to the market as required in RSA 75:1.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to John S. Bowen and Ruth Z. Bowen, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Epping.

July 21, 1992

Valerie B. Lanigan, Clerk