Anthony Flammia

v.

Town of Alexandria

Docket No.: 9714-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of $105,400 (amenities $24,000; building $81,400) on a condominium unit in Wellington West Village (the Property). The Taxpayer and the Town waived a hearing and agreed to allow the board to decide the appeal on written submittals. However, the board held a hearing on April 23, 1993 on the sixteen 1990 Alexandria appeals to receive evidence on the basis of the land valuation and the general assessment methodology employed by the Town. The board has reviewed the written submittals and issues the following decision. 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 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayer failed to carry this burden and prove disproportionality.

The Taxpayer argued the assessment was excessive because:

1) the Bristol/Alexandria town line goes right through the complex;

2) the units are all identical, yet the Property's building assessment exceeds the same units in Bristol by $28,300; and

3) the Property was purchased for $100,000 in 1988 with an unfinished basement.

The Town did not submit any arguments to support the assessment and was finally defaulted.

The board's inspector reviewed the assessment-record card, reviewed 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. In this case, the board gave the inspector's report no weight.

Board's Rulings

This appeal is denied because the Taxpayer focused on comparing assessments from the Town with assessments in Bristol. The board is required to focus on market values, which under RSA 75:1, should be the basis for all assessments. The market evidence establishes that the Taxpayer purchased the Property in 1988 for $100,000 and then finished the basement. Additionally,

one of the Bristol comparables was purchased in 1988 for $110,000. This

market data indicates the assessment was in line and not disproportional.

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 that a copy of the foregoing decision has been mailed this date, postage prepaid, to Anthony Flammia, Taxpayer; and Chairman, Selectmen of Alexandria.

Dated: July 9, 1993

_____
Melanie J. Ekstrom, Deputy Clerk