

**Jeanette G. Carlson**

**v.**

**Town of Troy**

**Docket No.: 9772-90**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$64,250 on Map 18, Lots 41 and 42, a 1.37-acre lot with a mobile home (the Property). The Taxpayer 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 granted.

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 carried this burden and proved disproportionality.

The Taxpayer argued the assessment was excessive because:

- 1) the assessment is in excess of the full and true value of the Property; and
- 2) Blais Realtors estimated a list price of \$48,500 for the Property as of January 30, 1991 and Powers Appraisal estimated the market value as of February 19, 1991 to be \$52,000.

The Town argued the assessment was proper because:

- 1) the Taxpayer's bank appraisal, when adjusted to April 1, 1990, is \$62,400, which is within range of the assessed value;
- 2) the Taxpayer's appraisals are only estimates of value; and
- 3) the methodology was consistent throughout the Town.

The board's inspector reviewed the assessment-record card and filed a report with the board (copy attached). This report concluded the proper assessment should be \$64,000. The inspector adjusted the physical depreciation on the mobile home.

#### Board's Rulings

Based on the evidence, we find the correct assessment should be \$64,120 (land \$32,800; building \$31,320). This assessment is ordered because the board agrees with its inspector that an additional -5% physical depreciation is warranted on the building. Further, the board has reviewed the appraisal reports submitted by the Taxpayer. By applying the local multiplier of 1.05 and time adjusting the sales, the adjusted values fall within a reasonable range of the board's findings. As stated above, the focus of our inquiry is proportionality, requiring a review of the assessment to determine whether the property is assessed at a higher level than the level generally prevailing. Appeal of Town of Sunapee, 126 N.H. at 219; Stevens v. City of Lebanon, 122 N.H. 29, 32 (1982). There is never one exact, precise or perfect assessment; rather, there is an acceptable range of values which, when adjusted to the Municipality's general level of assessment, represents a reasonable measure of one's tax burden. See Wise Shoe Co. v. Town of Exeter, 119 N.H. 700, 702

(1979).

Page 3  
Carlson v. Town of Troy  
Docket No.: 9772-90

It should be noted that the board's findings did not significantly reduce the assessment. The board reviewed the assessment-record card and found that the Town erred in recording the proper land and building values. The card summary indicated a land value of \$32,950 and a building value of \$31,300 for a total of \$64,250. The actual land value was \$32,800 and the building value was calculated to be \$32,970 for a total of \$65,770. The board has made its findings based on the corrected figures.

If the taxes have been paid, the amount paid on the value in excess of \$64,120 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a.

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

---

Paul B. Franklin, Member

---

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Jeanette G. Carlson, Taxpayer; and Chairman, Selectmen of Troy.

Dated: May 24, 1993

0005

---

Melanie J. Ekstrom, Deputy Clerk