

Michael A. and Ann M. Chervincky, Jr.

v.

Town of Carroll

Docket No.: 9854-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$46,800 on Map 10, Lot 71-0030, a vacant, 1.4-acre lot (the Property). The Taxpayers also own, but did not appeal, three other vacant lots in the Town with a combined \$90,500 assessment. The Taxpayers and the Town waived a hearing and agreed to allow the board to decide the appeal on written submittals. However, in order to arrive at an appropriate decision, the board held a hearing on September 14, 1993. 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 prove the Property was disproportionately assessed.

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The Taxpayers argued the assessment was excessive because:

- (1) the assessment appears out of line when compared to three other properties owned by the Taxpayers;
- (2) the lot is not level and will require extensive site work before it is ready to build on;
- (3) the front quarter of the lot is flat and is the least expensive location to build but the view would then be obstructed, and a front yard would be sacrificed;
- (4) realtors estimate a value of \$30,000 to \$35,000 as of April, 1990;
- (5) the four properties have been on the market for four years with only one offer for less than the price paid; and
- (6) the assessed value as of April, 1990 should be \$27,000.

The Town argued the assessment was proper because:

- (1) the Property is cleared for building and is enhanced with a 180 degree view of Mt. Washington to the back of the lot;
- (2) the lot is extremely desirable in the marketplace and a typical purchaser would pay an additional premium for its exceptional views;
- (3) the three vacant land sales purchased by the Taxpayers support the consistency of the assessment;
- (4) two sales on Tuttlebrook Road with comparable views support a view adjustment of \$18,000; and

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(5) the Property is currently on the market for \$49,000.

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Board's Rulings

We find the Taxpayers failed to prove the Property's assessment was disproportional. We also find the Town supported the Property's assessment. The Taxpayers argued that realtors' opinions of value ranged from \$30,000 to \$35,000. The board does not blindly accept value opinions that do not include any documentation that would allow the board to review the value conclusions. A November, 1990 letter from Heidi Boedecker, Realtor (included in the Taxpayers brief) lists Twin Mountain lots that sold in 1990. However, this letter gives no identifying information (i.e. size of the lots, location, topography, access, views) from which the board could compare these lots to the subject.

The Town submitted evidence that indicated consistent assessment methodology and that the values were based on vacant land sales that occurred prior to and during the 1989 revaluation of the Town. Consistent analysis and methodology is some evidence of proportionality; see Bedford Development Company v. Town of Bedford, 122 N.H. 187, 189-90 (1982).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Ignatius MacLellan, Esq., Member

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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 Michael A. and Ann M. Chervincky, Jr., Taxpayers; and Chairman, Selectmen of Carroll.

Dated: October 5, 1993

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Valerie B. Lanigan, Clerk