

Grammpid Trust

v.

Town of Carroll

Docket No.: 9976-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessments of: \$85,500 (land \$75,900; buildings \$9,600) on a 30-acre lot with a single-family home; and \$72,100 on a 14-acre, vacant lot (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 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 prove the Property's assessment was disproportional.

The Taxpayer argued the assessment was excessive because:

(1) the Property was purchased as one parcel in June, 1990 for \$118,000 (the price was agreed to in December, 1989, and reflected the fair market value),

indicating a \$39,600 overassessment;

(2) the Property has no Town water; and

(3) there is a 30-foot easement running the length of the Property, which cuts the Property in two and landlocks the entire east half.

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The Town argued the assessment was proper because:

(1) the Property has excellent development potential;

(2) the assessments are based on a sales analysis used in the 1989 revaluation;

(3) adjustments were made to address location, view and topography;

(4) the Property's highest and best use reflects subdivision potential;

(5) the easement was considered in the assessment, and was concluded to have little affect on the value;

(6) the sale was not arms length because it was purchased from an estate shortly after the heirs had obtained clear title; it appears as if the sale was a liquidation of the assets to satisfy several heirs;

(7) the Town estimated by the development method that the sale of 14-lots along the frontage would gross \$336,000 and, after profit, engineering, marketing and debt service were deducted, would indicate a value for the raw land of \$151,200;

(8) the Town's moratorium on water hookups was in effect at the time of the revaluation and thus any sales occurring at that time would have been cognizant of that fact; and

(9) the Taxpayer's assessment is fair and equitable compared to other

properties in the Town.

Based on the evidence, the board finds the Taxpayer did not prove the assessment was disproportional for the following reasons:

1) the sale did not have all the characteristics of an arms-length transaction, as noted by the Town;

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2) the water moratorium existed at the time of the revaluation; therefore, any affect it may have had was inherent in the sales that were used at the time of the revaluation;

3) the water easement does not appear to significantly affect the utility of the parcel (the board notes that the parcel adjacent to the Taxpayer was subdivided into residential lots on both sides of the water easement);

4) the \$9,000 evaluation on the buildings, subsequently torn down, does not seem excessive for whatever temporary use they may have served; and

5) the Town supported its assessment in its submittal.

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

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 Grammpid Trust, Taxpayer; and Chairman, Selectmen of Carroll.

Dated: April 5, 1993

Melanie J. Ekstrom, Deputy Clerk

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