

Mark A. Wheeler

v.

Town of Goffstown

Docket No.: 10924-91 PT

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1991 assessment of \$189,500 (land \$94,000; buildings \$95,500) on a 7.14-acre lot with a house (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 203.09(a); 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 Town based the 1987 assessment on the Taxpayer's 1987, \$190,000 purchase price and should, therefore, base the current assessment on current sales;

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(2) comparable properties sold for only \$140,000; and

(3) market values have steadily declined.

The Town argued the assessment was proper because:

(1) the Taxpayer's comparables were not comparable because they were colonial homes on one and two-acre lots; and

(2) comparable, contemporary homes on 7-acre lots support the Property's assessment.

The board's inspector reviewed the assessment-record card and 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.

#### Board's Rulings

The Taxpayer's "comparative market analysis" used properties which were different in style from the subject (contemporary v. cape, gambrel, colonial) and the lot sizes of three out of four comparables were one acre plus or minus, while the subject lot was 7.14 acres.

No adjustments for style were made to recognize the impact on market value nor were the dates of sale compared and time adjusted to April 1, 1991, the tax year under appeal.

The Town testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This

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testimony is evidence of proportionality. See Bedford Development Company v. Town of Bedford, 122 N.H. 187, 189-90 (1982).

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

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

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George Twigg, III, Chairman

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Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Mark W. Wheeler, Taxpayer; and Chairman, Selectmen of Goffstown.

Dated: January 4, 1994

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Lynn M. Wheeler, Deputy Clerk