

William F. and Ruth A. Kaste

v.

Town of Sandown

Docket No.: 10973-91PT

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1991 assessment of \$143,308 (land, \$64,908; building, \$78,400) on 1.55 acres with building, of which .55 acre is assessed as current use wetland (the Property).

The Taxpayers 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 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 carry this burden and prove disproportionality.

The Taxpayers argued the assessment was excessive because:

- 1) a November, 1991 bank appraisal estimated the fair market value to be \$127,000; and
- 2) comparables used in the appraisal indicated the assessment is too high.

The Town argued the assessment was proper because:

- 1) the comparables used by the bank are not fair comparables as they are not within the taxing district; and
- 2) comparables submitted indicate Taxpayers assessment is proportional with similar properties.

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.

Board Findings

The Taxpayers' evidence of overassessment is the November, 1991 appraisal estimating market value at that time of 127,000. To equate this estimate of market value to an indicated assessment, it must be equalized by Sandown's 1991 equalization ratio of 1.15. The equalization ratio as determined by the department of revenue administration is an indication of the general level of assessment in Sandown at that time, essentially 15% above market value. This indicated assessed value of 146,050 (127,000 X 1.15) supports the 1991 assessed value of 143,308.

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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

Ignatius MacLellan, Esq., Member

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to William F. and Ruth A. Kaste, Taxpayers; and Chairman, Selectmen of Sandown.

Dated: May 19, 1994

Melanie J. Ekstrom, Deputy Clerk

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