

Ann H. Horton

v.

Town of New Hampton

Docket No.: 11021-91PT

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1991 assessment of \$101,100 (land \$85,700; buildings \$15,400) on a summer camp on a .85 acre lot (the Property). 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 Property is on Chapman Island and in 1991 was accessed from Centre Harbor by a private arrangement that could not be transferred with the Property;
- (2) the new assessment increased significantly from the previous assessment; and

(3) an access was purchased in 1992 for \$15,000 to enable the sale of the Property and the access in Jan. 1993 for \$100,000.

The Town argued the assessment was proper because:

- (1) the Taxpayer's sale of Property supports the assessment; and
- (2) the waterfront rate of \$1300 per front foot was reduced by 50% to recognize the Property is on an island and its inherent access problems.

Board's Rulings

The board finds the Taxpayer failed in her burden. The sale of the Property in 1993 for \$100,000 supports the assessment if adjusted by the Town's equalization ratios. The 1991 ratio was 102% and the 1993 ratio was 121%. Adjusting the sale of the Property by the 1993 ratio indicates an assessed value for the Property and the access point of \$121,000 ($\$100,000 \times 1.21$). Subtracting the 1992 purchase price of the access point (\$15,000) results in an indicated assessed value based on the sale of \$106,000 ($\$121,000 - \$15,000$). Thus the sale of the Property supports the assessment of \$101,100.

The Taxpayer also argued the assessment increased at an excessive rate as the result of the reassessment. However, increases from past assessments are not evidence that a taxpayer's property is disproportionally assessed compared to that of other properties in general in the taxing district in a given year. See Appeal of Sunapee, 126 N.H. 214 (1985). A greater percentage increase in an assessment following a town-wide reassessment is not a ground for an abatement, since unequal percentage increases are inevitable following a reassessment. Reassessments are implemented to remedy past inequities and

adjustments will vary, both in absolute numbers and in percentages, from property to

property.

A motion for rehearing, reconsideration or clarification (collectively "rehearing motion") of this decision must be filed within thirty (30) days of the clerk's date below, not the date this decision is received. RSA 541:3; TAX 201.37. The rehearing motion must state with specificity all of the reasons supporting the request. RSA 541:4; TAX 201.37(b). A rehearing motion is granted only if the moving party establishes: 1) the decision needs clarification; or 2) based on the evidence and arguments submitted to the board, the board's decision was erroneous in fact or in law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule TAX 201.37(e). Filing a rehearing motion is a prerequisite for appealing to the supreme court, and the grounds on appeal are limited to those stated in the rehearing motion. RSA 541:6. Generally, if the board denies the rehearing motion, an appeal to the supreme court must be filed within thirty (30) days of the date on the board's denial.

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 Ann H. Horton, Taxpayer; and Chairman, Board of Selectmen of New Hampton.

Dated: July 6, 1995

Valerie B. Lanigan, Clerk

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