

Holmes Realty Trust

v.

Town of Woodstock

Docket No.: 11028-91PT

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1991 assessment of \$47,700 (land \$4,500; building \$43,200) on a condominium unit in Alpine Village Condominiums (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) present market conditions negatively affect the Property's value; and
- 2) single-family homes on their own land have lower assessments than the Property.

The Town argued the assessment was proper because:

- 1) the assessment was reduced from \$55,000 to \$47,700 to address the drop in real estate values; and
- 2) the single-family-home assessments were listed in a booklet distributed by the Town in conjunction with the 1992 revaluation.

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 adjusted 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

Based on the evidence, the board finds the Taxpayer failed to carry its burden of proof. While the Taxpayer raised arguments about overassessment, the Taxpayer did not introduce any evidence to show overassessment. The Taxpayer did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayer should have made a showing of the Property's fair market value. This value would then have been compared to the Property's assessment and the level of assessments generally in the Town. See, e.g., Appeal of NET Realty Holding Trust, 128 N.H. 795, 796 (1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

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We also note that the Town adjusted the condominium assessment, pursuant to RSA 75:8, to reflect the decline in condominium values. Additionally, while the Town had not undergone a revaluation for several years, the Town was revalued in 1992.

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

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Elizabeth Holmes of Holmes Realty Trust, Taxpayer; and Chairman, Selectmen of Woodstock.

Dated: January 21, 1994

Melanie J. Ekstrom, Deputy Clerk