

Pauline C. Gagne

v.

Town of Goffstown

Docket No.: 11104-91 PT

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1991 assessments of \$116,800 and \$107,200 on units 18A and 18B respectively, two side-by-side condominium units on Ledgewood Drive (the Properties). 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 abatements is denied.

The Taxpayer has the burden of showing the assessments were 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 assessments were excessive because:

- (1) both Properties are identical, yet the assessments differed by \$9,600;
- (2) larger units had assessments equivalent to or lower than the Properties;

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- (3) both Properties were assessed at \$65,000 in 1991, and no structural changes have been made since;
- (4) there was an error on the assessment-record card, i.e., the heat is forced hot air and not electric baseboard; and
- (5) a July, 1992 replacement-cost estimate resulted in a combined \$150,408 value based on the Properties' square footage, and \$167,080 based on the unit count.

The Town argued the assessments were proper because:

- (1) each unit should have been assessed for \$116,800;
- (2) the Properties' assessments are consistent with other units on Ledgewood Drive; and
- (3) recent sales support the Properties' assessments.

The Town will adjust the 1993 assessments to correct the Properties' heating system to forced hot air, resulting in a \$122,500 assessment for the Properties under appeal as well as all the other units on Ledgewood Drive.

The board's inspector reviewed the assessment-record cards 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 assessments were proper as adjusted by the Town. 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. In this case, the board did not rely on the inspector's

report.

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Board's Rulings

We find the Taxpayer failed to prove the Properties' assessments were disproportional. We also find the Town supported the Properties' assessments. The Taxpayer stated the Properties were purchased in March of 1991, but neglected to inform the board of the purchase price. However, the Town testified the Properties purchase price was \$190,000 on March 29, 1991. While this is some evidence of the Properties market value, it is not necessarily conclusive evidence. See Appeal of Town of Peterborough, 120 N.H. 325, 329 (1980). However, where it is demonstrated that the sale was an arms-length market sale, the sales price is one of the "best indicators of the property's value." Appeal of Lake Shore Estates, 130 N.H. 504, 508 (1988).

Neither party challenged the Department of Revenue Administration's equalization ratio of 122% for the 1991 tax year for the Town of Goffstown. The Taxpayer purchased the Properties less than one month prior to the date of assessment (April 1, 1991). The purchase price indicates that a proper assessment would be \$231,800 (combined).

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

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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 Pauline C. Gagne, Taxpayers; Chairman, Selectmen of Goffstown.

Dated: January 4, 1994

Lynn M. Wheeler, Deputy Clerk

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