

N. Anthony Jackson

v.

City of Portsmouth

Docket No.: 11154-91PT

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1991 assessment of \$86,400 (land \$20,800; buildings \$65,600) on a 1.75-acre lot with a building containing 6 rental rooms and a general store (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 assessment, when equalized by the City's 1991, 56% equalization ratio, resulted in a \$154,285 market value, which is excessive;

- (2) although the rooms and general store pay rent to the Taxpayer, all expenses, i.e., hot water, heat, water, maintenance, etc., are out-of-pocket expenses;
- (3) the Property was purchased in 1985 for \$105,000;
- (4) a 1985 appraisal estimated a \$112,000 market value as of April, 1985; and
- (5) the assessment should be \$105,000.

The City argued the assessment was proper because:

- (1) the assessment is based on the income approach and incorporated the Taxpayer's actual rents and monthly expenses;
- (2) a comparable sales analysis was performed, which also supported the Property's assessment; and
- (3) both the income approach and comparable sales approach substantiated the Property's equitable 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

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

The board finds the City's income and sales approach estimates of value to be credible and supportive of the assessment. The Taxpayer submitted no evidence to support an abatement.

Motions for reconsideration of this decision must be filed within thirty (30) 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

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to N. Anthony Jackson, Taxpayer; and Chairman, Board of Assessors, City of Portsmouth.

Dated: 1/24/94

Lynn M. Wheeler, Deputy Clerk