

Jeanne Hueber

v.

Town of Belmont

Docket No.: 11348-91PT

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the 1991 assessments of \$28,850 (land only) known as Map 4, Lot 34-27, ("Lot 34") consisting of 1.28-acres and an assessment of \$165,000 (land, \$123,500; building \$41,500) known as Map 15, Lot 14-5 ("Lot 14") consisting of land and buildings (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 granted on Lot 34 and denied on Lot 14.

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 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayer carried this burden and proved disproportionality for Lot 34 and we further find that the Taxpayer failed to carry this burden and prove disproportionality for Lot 14.

The Taxpayer argued the assessment was excessive because:

Lot 34

- 1) the lots were grossly over assessed;
- 2) the road is not maintained by the Town;
- 3) a purchase and sales agreement dated September 9, 1991, for \$35,000 did not result in a sale because the Town refused to issue building permits; and
- 4) the sale to Drouin in November, 1992, was not an arms-length sale as personal property was included (Lot 26 sold for \$17,000).

Lot 14

- (1) the Property was grossly overassessed;
- (2) the Property has no well;
- (3) the Property only has 100' of useable beach, yet a neighbor has 285' of sandy beach and their assessment was much less;
- (4) the assessment had increased substantially since 1988; and
- (5) a proper land assessment would have been approximately \$50,000.

The Town argued the assessment was proper because:

Lot 34

- 1) the lots are buildable once the public improvements are completed and the statute prohibits the Town from issuing building permits until that time;
- 2) a deed of transfer from the Taxpayer to Drouin Builders for Lot 26 indicated a sales price of \$21,000; and
- 3) the hardship is self imposed because the owner purchased land in an incomplete subdivision.

Lot 14

(1) the Town issued an abatement lowering the assessment from \$193,300 to \$165,000; and

(2) based upon the information presented, the request for abatement should be denied.

The board's inspector reviewed the assessment-record card, reviewed the parties' briefs and filed a report with the board (copies enclosed). In this case, the inspector only reviewed the file; he did not perform an on-site inspection. 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

Lot 34

Based on the evidence, the board finds the proper assessment to be \$21,600. The board rules a -25% adjustment is appropriate because of the inability of a buyer to secure a building permit until the access road is brought up to standard and accepted.

If the taxes have been paid, the amount paid on the value in excess of \$21,600 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a. Pursuant to RSA 76:17-c II, and board rule TAX 203.05, the Town shall also refund any overpayment for 1992 and 1993.

Until the Town undergoes a general reassessment, the Town shall use the

Page 4
Hueber v. Town of Belmont
Docket No.: 11348-91PT

ordered assessment for subsequent years with good-faith adjustments under RSA 75:8. RSA 76:17-c I.

Lot 14

The board finds the Taxpayer failed to prove the assessment was disproportional. The Taxpayer did not present any credible evidence of the lot's fair market value. To carry this burden, the Taxpayer should have made a showing of the lot's fair market value. This value would then have been compared to the lot'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.

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

Michele E. LeBrun, Member

Page 5
Hueber v. Town of Belmont
Docket No.: 11348-91PT

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Jeanne Hueber, Taxpayer; and Chairman, Selectmen of Belmont.

Dated: December 10, 1994

Melanie J. Ekstrom, Deputy Clerk

0009