

William C. Mackenzie

v.

Town of Goffstown

Docket No.: 11355-91 PT

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1991 assessment of \$251,100 (land \$74,500; buildings \$176,600) on a 2.63-acre lot with a house (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) a September, 1991 appraisal estimated a \$215,000 value; and
- 2) the appraisal did not take into account the disproportionately higher negative effect of the latest taxes.

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The Town argued the assessment was proper because:

- (1) multiplying the appraiser's \$215,000 fair market value by the Town's 122% equalization ratio equates to a \$262,300 value, which is well within the range of acceptable parameters; and
- (2) comparable properties support the 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. In this case, the board did not consider the inspector's report.

Board's Rulings

The board finds the Taxpayer failed to prove the Property's assessment was disproportionate.

The Taxpayer submitted an appraisal by Christine A. Harrington of Levasseur and Associates which estimated a fair market value of the subject Property in the amount of \$215,000, as of September 19, 1991. As the Town correctly noted, the equalized ratio for Goffstown in tax year 1991 was 122%, which equates to an equalized value of \$262,300, which value is in excess of

the Town's assessed value of \$251,100.

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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

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to William C. Mackenzie, Taxpayer; and Chairman, Selectmen of Goffstown.

Dated: January 4, 1994

Lynn M. Wheeler, Deputy Clerk

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