

Pine Hill Mobile Home Court, Inc.

v.

City of Claremont

Docket No.: 11502-91 PT

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1991 assessment of \$15,800 on a mobile home (the Property). The Taxpayer and the City 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 mobile home is old and dilapidated, and its condition prevents the home from being moved to another site;
- 2) a 1991 appraisal estimated a \$7,500 value on site, and 30% less for the home only;

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- 3) comparable homes' assessments range from \$7,000 to \$8,500; and
- 4) the home was built prior to the enactment of uniform construction quality codes and regulations, which reduces its value.

The City argued the assessment was proper because:

- 1) the assessment was already reduced \$1,500 to address the Taxpayer's concerns;
- 2) the home is average quality and well maintained, and the pitched, metal roof increases the home's life span;
- 3) the Property is located in the best mobile home park in the City and commands higher values than other parks;
- 4) the pre-code manufacture date enhances its value because it is a pre-existing condition and the home is already within the City limits, and the new codes only apply to homes that are moved into the City;
- 5) the assessment is within range of comparable homes in the mobile home park; and
- 6) comparable "pre-code" sales support the Property's 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.

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Board's Rulings

Based on the evidence, the board finds the Taxpayer failed to prove the Property was disproportionately assessed. The Taxpayer submitted an April, 1991 appraisal prepared for the prior owner of the Property. The board gives this appraisal little weight for the following reasons:

1) the appraiser places a great deal of weight on the fact that the mobile home was manufactured prior to the establishment of uniform construction quality codes and regulations;

2) the appraiser notes that mobile homes are selling in a price range of \$15,000 to \$30,000 for new to 25 year old units;

3) the appraiser noted that only one sale of a pre-1970 unit could be verified, yet the Town offered two sales, one of which was in the same mobile home park; and

4) the mobile home was appraised as personal property.

The Taxpayer stated he purchased the home on May 5, 1991, but neglected to inform the board of the purchase price and whether or not the sale was considered to be an arms-length transaction. The board notes that the owner is in fact Pine Hill Mobile Home Court, Inc. and that the purchase price is recorded on the assessment-record card as \$0. The transfer from the previous owner to the owner of the mobile home park may have included several considerations, i.e. payment of a debt, financial difficulties, job relocation. By omitting this information from the brief submitted, given that

the date of purchase and assessment date are only a month apart, the board is left to imagine why the Taxpayer failed to submit all the facts.

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The Town testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This testimony is evidence of proportionality. See Bedford Development Company v. Town of Bedford, 122 N.H. 187, 189-90 (1982). The Town presented evidence of two comparable sales of pre-code mobile homes that indicated that the assessment was proper.

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

Paul B. Franklin, Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Gilles Lemieux, Taxpayer; and Chairman, City of Claremont.

Dated: January 4, 1994

Lynn M. Wheeler, Deputy Clerk

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