

Dianne M. Eakin

v.

Town of Bow

Docket No.: 11570-91PT

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1991 assessment of \$70,050 (land only) on 2.26 acres (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 her burden and prove disproportionality.

The only evidence submitted by the Taxpayer consisted of a comparison of the assessments on six other lots and the subject Property, comparing the increase in assessment from the 1990 to 1991 assessment. The Taxpayer argued the percentage increase on the Property far exceeded the percentage increase on other property.

The Town argued the assessment was proper because:

- 1) the Property was purchased in February, 1990 for \$81,900;
 - 2) the assessed value of \$70,050 is indicative of declining values;
 - 3) the Property overlooks Putney Pond;
 - 4) an adjacent improved lot is valued at \$82,650;
 - 5) Taxpayer's comparables are contiguous and received a developer's discount;
- and
- 6) it was fairly assessed.

The board's inspector reviewed the assessment-record card, reviewed 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 Findings

A greater percentage increase in an assessment following a town-wide reassessment is not a ground for an abatement, since unequal percentage increases are inevitable following a reassessment. Reassessments are implemented to remedy past inequities and adjustments will vary, both in absolute numbers and in percentages, from property to property.

Page 3
Eakin v. Town of Bow
Docket No.: 11570-91PT

Increases from past assessments are not evidence that a taxpayer's property is disproportionally assessed compared to that of other properties in general in the taxing district in a given year. See Appeal of Sunapee, 126 N.H. 214 (1985).

The Taxpayer did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayer should have made a showing of the Property's fair market value. This value would then have been compared to the Property'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.

The Board notes the Taxpayer's unimproved lot was purchased in February of 1990 for \$81,900 and was assessed on April 1, 1991 for \$70,050. Other contiguous lots submitted by the Taxpayer as comparables are in fact unsold lots which will be adjusted upward as they are purchased. This phenomena is sometimes referred to as a developer's discount for unmarketed lots in a subdivision, and reflect the further carrying costs, risks and marketing cost yet to be incurred before those lots reach their full retail value.

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

Page 4
Eakin v. Town of Bow
Docket No.: 11570-91PT

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

Paul B. Franklin, Member

CERTIFICATION

I hereby certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Dianne M. Eakin, Taxpayer; Chairman, Selectmen of Bow.

Dated: January 4, 1994

Melanie J. Ekstrom, Deputy Clerk