

G. Philip and Anita L. Blatsos

v.

Town of Goffstown

Docket No.: 11589-91 PT

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1991 assessment of \$188,800 (land \$62,200; buildings \$126,600) on a 2.71-acre lot with a house (the Property). The Taxpayers 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.

The Taxpayers have the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayers 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 Taxpayers carried this burden and proved disproportionality.

The Taxpayers argued the assessment was excessive because:

- (1) a sales analysis indicated the Property's fair market value was only \$143,490;
- (2) a July, 1992 appraisal estimated a \$142,000 value;

Page 2

Blatsos v. Town of Goffstown

Docket No.: 11589-91 PT

(3) the assessment should be \$175,058 (\$143,490 fair market value x 122% equalization ratio); and

(4) the Town adjusted the 1992 land value, lowering the overall assessment to \$178,800.

The Town argued the assessment was proper because:

(1) the 1992 land adjustment was applied to assessments for the entire neighborhood, not just the Property's assessment; and

(2) the Property's assessment was consistent with assessments in the neighborhood.

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

Based on the evidence, the board finds the correct assessment should be \$175,100. In making a decision on value, the board looks at the Property's value as a whole (i.e., as land and buildings together) because this is how the market views value. Moreover, the supreme court has held the board must

consider a taxpayer's entire estate to determine if an abatement is warranted.

See Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). However, the

Page 3

Blatsos v. Town of Goffstown

Docket No.: 11589-91 PT

existing assessment process allocates the total value between land value and building value. (The board has not allocated the value between land and building, and the Town shall make this allocation in accordance with its assessing practices.) This assessment is ordered because:

- (1) the Taxpayers' sales analysis of properties located on Winter Hill Road and the comparable-sales estimate of value by Model Appraisal Services, when adequately adjusted for time, support a fair market value of \$143,490; and
- (2) the evidence of sales on Winter Hill Road did not support an added area value for desirability in 1991.

With respect to the Taxpayers' request for costs, the board denies the request. We find that the Town's actions and judgement were not so arbitrary and unreasonable as to compel the assessment of costs. Neither party should be faulted or required to pay costs to continue a reasonable disagreement over market value, elusive as it often is.

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 4

Blatsos v. Town of Goffstown

Docket No.: 11589-91 PT

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to G. Philip and Anita L. Blatsos, Taxpayers; and Chairman, Selectmen of Goffstown.

Dated: January 11, 1994

---

Lynn M. Wheeler, Deputy Clerk

0005