

Eero M. and Sheila L. Jarvi

v.

Town of Belmont

Docket No.: 12413-91PT

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the following 1991 assessments of \$62,500 (land \$39,800; building \$22,700) on Map 18, Lot 32 consisting of .96 of an acre and mobile home and garage and \$53,400 (land \$37,500; building \$15,900) on Map 18, Lot 33 consisting of .48 of an acre and a mobile home (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 denied.

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 failed to carry this burden and prove disproportionality.

The Taxpayers argued the assessment was excessive because:

- 1) the Property was purchased in September, 1988 for \$78,000; and
- 2) an appraisal dated July, 1991 indicated a fair market value of \$64,000.

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The Town argued the assessment was proper because:

- 1) the Taxpayers' comparables are not comparable in relation to current zoning and one comparable is located in another town;
- 2) declining values since 1989 is not a valid reason for reducing the assessment; and
- 3) the Taxpayers have not met their burden of proof.

Board Findings

The Board finds that the Taxpayers failed to prove the Property was disproportionately assessed for the following reasons:

- 1) the Taxpayers gave no deed description showing conveyances;
- 2) any arms-length proof of sale was lacking as well as what was purchased (i.e., one lot or two lots);
- 3) the tax map shows a 20' x 300' right-of-way, while the deed description describes a 12' right-of-way width (access to Concord Street only);
- 4) the Taxpayers' appraisal shows an incorrect lot size (.64) while it should be .96 for Lot 32 and .48 for Lot 33;
- 5) the Taxpayers' appraisal assumed one lot with two mobile homes on it and assigned a contributory value of \$25,000 for the second mobile home with no supporting data; and
- 6) one lot has access over an adjacent lot. An adjustment for an "impaired access" might be warranted, but no claim or evidence to that effect was submitted by the Taxpayers.

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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 that a copy of the foregoing decision has been mailed this date, postage prepaid, to Eero M. and Sheila L. Jarvi, Taxpayers; and Chairman, Selectmen of Belmont.

Dated: January 5, 1994

Melanie J. Ekstrom, Deputy Clerk