

William L. Dube and Charles R. McKay

v.

Town of Hudson

Docket Nos.: 11999-91PT, 13291-92PT and 14269-93PT

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1991, 1992 and 1993 assessments on the following "Properties."

\$158,500 (land \$55,700; buildings \$102,800) on "Lot 6", a .92-acre lot with a house;

\$158,500 (land \$55,700; buildings \$102,800) on "Lot 7", a .92-acre lot with a house;

\$157,200 (land \$55,700; buildings \$101,500) on "Lot 8", a .92-acre lot with a house;

\$160,600 (land \$55,700; buildings \$104,900) on "Lot 9", a .92-acre lot with a house; and

\$158,700 (land \$55,900; buildings \$102,800) on "Lot 10", a .98-acre lot with a house.

For the reasons stated below, the appeal for abatements is granted.

The Taxpayers have the burden of showing the assessments were 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 the burden and proved disproportionality.

The Taxpayers and the Town agreed that the assessments should be reduced for the following reasons:

- (1) three of the subject Properties sold recently in arms-length transactions;
- (2) based on the sales and comparables reviewed, it was apparent that the building assessments were disproportionately high; and
- (3) an 8% reduction in building value will bring everyone in line.

Board's Rulings

Based on the evidence, we find the building assessments should be reduced by 8%; therefore, the proper 1991, 1992 and 1993 assessments are as follows:

Lot 6 - \$149,200 (land \$55,700; building \$93,500)

Lot 7 - \$149,200 (land \$55,700; building \$93,500)

Lot 8 - \$148,000 (land \$55,700; building \$92,300)

Lot 9 - \$151,250 (land \$55,700; building \$93,450; extra features \$2,100)

Lot 10 - \$149,300 (land \$55,900; building \$93,400)

A motion for rehearing, reconsideration or clarification (collectively "rehearing motion") of this decision must be filed within twenty (20) days of the clerk's date below, not the date this decision is received. RSA 541:3; TAX 201.37. The rehearing motion must state with specificity all of the reasons supporting the request. RSA 541:4; TAX 201.37(b). A rehearing motion is granted only if the moving party establishes: 1) the decision needs clarification; or 2) based on the evidence and arguments submitted to the board, the board's decision was erroneous in fact or law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule TAX 201.37(e). Filing a rehearing motion is a prerequisite for

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appealing to the supreme court, and the grounds on appeal are limited to those
stated in the rehearing motion. 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 John M. O'Connor of Marvin F. Poer & Co., Agent for William L.
Dube and Charles R. McKay, Taxpayers; and Chairman, Selectmen of Hudson.

Dated: November 17, 1994

Valerie B. Lanigan, Clerk

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