

Alfred F. Chase, Jr.

v.

City of Nashua

Docket No.: 13664-92PT

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" 1992 assessment of \$101,700 on a two-bedroom condominium unit located in Country Hill development (the Property). 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 prove the Property was disproportionately assessed.

The Taxpayer argued the assessment was excessive because:

- (1) a comparison of similar Brookdale style units which sold in 1992 indicates the subject is overassessed;
- (2) the City has overassessed condominiums in general;
- (3) the City does not properly adjust the condominiums for features such as air conditioning and finished basements; and
- (4) a fair assessment is \$94,700.

The City argued the assessment was proper because:

- (1) the sales information provided with regard to Brookdale type units supports the assessment;
- (2) the Taxpayer's 8 Fenwick Drive comparable is a Greenfield unit, not a Brookdale unit;
- (3) the 23 Jamaica Lane assessment was corrected when an area coded as being first floor living space was actually garage; and
- (4) therefore, the assessment is proper.

Board's Rulings

Based on the evidence, the board finds the Taxpayer failed to prove the Property was disproportionately assessed. The board finds the City's evidence of sales of like units which occurred in 1992 and 1993 when adjusted for finished basement area generally supports the assessment. The range in values of the sales was \$103,452 to \$107,458 and the Taxpayer's equalized value was \$104,850 (\$101,700 assessment ÷ .97 equalized ratio). As stated above, the focus of our inquiry is proportionality, requiring a review of the assessment to determine whether the property is assessed at a higher level than the level generally prevailing. Appeal of Town of Sunapee, 126 N.H. at 219; Stevens v. City of Lebanon, 122 N.H. 29, 32 (1982). There is never one exact, precise or perfect assessment; rather, there is an acceptable range of values which, when adjusted to the Municipality's general level of assessment, represents a reasonable measure of one's tax burden. See Wise Shoe Co. v. Town of Exeter, 119 N.H. 700, 702 (1979).

A motion for rehearing, reconsideration or clarification (collectively "rehearing motion") of this decision must be filed within thirty (30) days of Page 3
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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 in 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 appealing to the supreme court, and the grounds on appeal are limited to those stated in the rehearing motion. RSA 541:6. Generally, if the board denies the rehearing motion, an appeal to the supreme court must be filed within thirty (30) days of the date on the board's denial.

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 Alfred F. Chase, Jr., Taxpayer; and Chairman, Board of Assessors, City of Nashua.

Dated: January 19, 1996

Valerie B. Lanigan, Clerk

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