

Thomas P. Brock

v.

Town of Groton

Docket No.: 14659-93PT

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1993 assessments on the following "Properties."

Lot No.	Assessment	Property Description
2	\$ 7,450	a vacant, 1.1-acre lot
53	\$ 42,800	a 5-acre lot with two mobile homes
54	\$ 32,850	a 5-acre lot with two mobile homes and large garage
55	\$ 44,250	a 5-acre lot with a mobile home

(Note: The assessments on lots 2 and 54 were adjusted assessments. The Town stated abatements had been made, but the Taxpayer did not recall the abatements.) For the reasons stated below, the appeal for abatements is denied.

The Taxpayer has the burden of showing the assessments were 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

disproportionality.

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The Taxpayer argued the assessments were excessive because:

- (1) the mobile homes were overvalued (letters submitted);
- (2) the lots were overvalued (letters submitted);
- (3) sales supported lower assessments; and
- (4) lots 53, 54 and 55 have the same frontage and are similar sized yet the lots were assessed differently (deeds were presented along with a letter).

The Town argued the assessments were proper because:

- (1) the values were set during the 1991 revaluation;
- (2) the assessments were calculated using the same methodology that was used throughout the Town;
- (3) the square-foot assessments on the homes were consistent with other similar properties;
- (4) market values have dropped since the revaluation; and
- (5) the homes have value over the retail value.

### **Board's Rulings**

Based on the evidence, the board finds the Taxpayer did not show overassessment.

The parties provided the board with some market information, but they did not analyze that information for the board. Therefore, the board reviewed the evidence and set up four tables to determine what, if any, conclusions could be made. As shown below, the tables do not demonstrate overassessment.

Table 1 simply compares the actual assessments with the equalized assessments. The equalized assessments should approximate market values.

**TABLE 1**  
**EQUALIZED ASSESSMENTS**

Lot No.	Assessment	Equalized Assessments
2	\$ 7,450	\$ 5,870
53	\$ 42,800	\$33,700
54	\$ 32,850	\$25,900
55	\$ 44,250	\$34,840

To show overassessment, the Taxpayer should have shown the Properties were worth less than the equalized assessments. This was not done. Specifically, the Taxpayer's value-opinion letters treated the Properties as if the homes would be sold separate from the sites. The board concludes that the highest and best use of these Properties is as a package -- that is land and buildings together. It is common knowledge that an older manufactured home usually has more value on a developed site than that older manufactured home has without a site. The Taxpayer's letters valued the sites as vacant and valued the homes for off-site sale. Thus, the letters did not value the Properties at their highest and best use. Additionally, the Taxpayer rents the Properties, and using the Properties as rental properties may produce the highest value. The Taxpayer did not, however, submit any income and expense information from which an income analysis could be done.

Table 2 reviews the Town's sales to determine a value per-square-foot of a manufactured home that is sold on a developed lot. The Town submitted four sales, but only the Barranco and Burdick sales provided any comparable and reliable information. The Franklin Savings Bank sale was a deed in lieu of foreclosure, and the David sale was for a house not a manufactured house.

The two remaining sales, Barranco and Burdick, were similarly-aged manufactured houses, and their sales indicate a square-foot value of \$32/sf to \$41/sf.

**TABLE 2**

**TOWN SALES**

Buyer	Sales Price	Date	Notes
David	\$59,900	12/22/94	House
Franklin Savings Bank	\$10,000	10/20/94	Deed in lieu of foreclosure
Barranco	\$25,000	11/17/94	Manufacturing housing 10' x 42' = 420sf; 1965; card lists \$1,950 extras; in same location as Properties with .3 acres
Burdick	\$17,800	3/13/95	Manufactured housing 12' x 43' = 516sf; 1964; card lists \$3,650 extras; with 1.8 acres

**Note: Calculation of \$/sf of Barranco and Burdick Sales**

- \$/SF = \$sale price x time adjustment - equalized extras ÷ sf

- Barranco - \$25,000 x .91 = \$22,750 - \$1,535 = \$21,215 ÷ 516 = \$41/SF

- Burdick - \$17,800 x .91 = \$16,200 - \$2,875 = \$13,325 ÷ 420 = \$32/sf

(Time adjustment: - 9% 93 to 94; no figures for 95)

Table 3 calculates the dollar per-square-foot value of the Taxpayer's developed Properties. This table shows the equalized assessments were in a range of \$23/sf to \$33/sf. Thus, the table demonstrates that the Properties were assessed on a \$/sf basis similarly to the only two sales that were submitted to the board.

**TABLE 3**

**Taxpayer's \$/SF Values**

Lot No.	Year	Home Size	Equalized extras	Equalized Assessment minus Equalized Extras	\$/SF
53	1962 1960	520sf 450sf	\$1,300	\$32,400	\$33/SF
54	1970	792sf	\$7,320	\$18,550	\$23/SF
55	1974	924sf	\$4,650	\$30,190	\$33/SF

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Table 4 analyzes the Taxpayer's vacant land sales based on the value per front foot (\$/FF). No conclusions could be drawn from the sales because the gravel road sales had substantially more frontage than the Properties had. Generally, the more frontage a lot has, the lower the \$/ff will be. Thus, the \$15/ff to \$19/ff shown by the two gravel-road sales could not be used to analyze the Properties' land assessments because the sales had 748 ff and 567 ff while the Properties had approximately 200 ff. Additionally, the vacant sales would not reflect the value attributable to site improvements and utilities.

**TABLE 4**  
**Taxpayer's 1992, 1993 and 1994 vacant land sales**

Seller	Sale Price	Sale Date	Size	Frontage	\$/FF	Road
MacDonald	\$ 7,000	03/10/94	4.2 acres	230	\$30/FF	Paved
Swanson	\$11,500	10/17/93	5.6 acres	748	\$15/FF	Gravel/Private
Imperioso	\$10,500	11/17/92	1 acre	257	\$41/FF	Paved/State
Hager	\$11,000	01/04/94	24.3 acres	567	\$19/FF	Gravel
Barry	\$16,500	08/06/93	5.08 acres	275	\$60/FF	Paved/State

**Note: \$/FF Ranges**

- \$/FF Range \$60/FF to \$15/FF; median \$30/FF
- \$/FF of similar sized lots and similar FF (all sales but 4) \$60/FF to \$15/FF; median \$35.50/FF
- Town's \$100/FF equalizes to \$79/FF

Based on the above analysis of the evidence, the board denies the appeal.

If the Town has not issued abatement checks, it shall do so in accordance with the following:

Lot No. 2 \$7,450;

Lot No. 53 \$42,800;

Lot No. 54 \$32,850; and

Lot 55, \$44,250.

If the taxes have been paid, the amount paid on the value in excess of \$127,350 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a. Pursuant to RSA 76:17-c II, and board rule TAX 203.05, unless the Town has undergone a general reassessment, the Town shall also refund any overpayment for 1994 and 1995. Until the Town undergoes a general reassessment, the Town shall use the ordered assessment for subsequent years with good-faith adjustments under RSA 75:8. RSA 76:17-c I.

A motion for rehearing, reconsideration or clarification (collectively "rehearing motion") of this decision must be filed within thirty (30) 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 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

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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

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Ignatius MacLellan, Esq., Member

**Certification**

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Thomas P. Brock, Taxpayer; and Chairman, Selectmen of Groton.

Dated: April 10, 1996

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Valerie B. Lanigan, Clerk

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ORDER

This order responds to the "Taxpayer's" rehearing motion, which is denied. The motion fails to state any "good reason" or any issue of law or fact for granting a rehearing. See 541:3.

The following paragraphs respond to the Taxpayer's numbered paragraphs in the rehearing motion.

1) The board's decision ordered the "Town" to make abatements based on the adjusted assessments if it had not already done so. The Taxpayer and the Town should communicate about whether the abatements have already been made or need to be made now. If the Town has not issued abatements, we assume it will do so. But the Taxpayer may file a motion to enforce if the Town does not do so within a reasonable time. The Taxpayer, however, should not file such a motion without first trying to address this issue with the Town. If a motion is required, the Taxpayer must provide documentation to support the nonabatement.

2) While it is common assessment methodology to separately list assessments on land and building, the board's focus is on the entire property as a whole.

3) To the extent the decision stated the Taxpayer rented the properties, the

board deletes that reference on page 3, paragraph 2, line 10. However, this does not change the rest of that sentence, which stated that the properties' highest and best uses may be as rental properties.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

\_\_\_\_\_  
George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

**Certification**

I hereby certify that a copy of the foregoing order has been mailed this date, postage prepaid, to Thomas P. Brock, Taxpayer; and Chairman, Selectmen of Groton.

Dated: May 22, 1996

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Valerie B. Lanigan, Clerk

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