

Frank and Judith Burr, Docket No. 14843-93PT  
Charles and Meredith Johnson, Docket No. 14844-93PT  
James and Margaret Ricci, Docket No. 14845-93PT  
Gary and Bonnie Heikkinen, Docket No. 14846-93PT  
David Hudson, Docket No. 14847-93PT  
Leo and Cheryl Costantino, Docket No. 14848-93PT  
Michael and Judith Kelley, Docket No. 14849-93PT  
Joshua and Helena Sun, Docket No. 14850-93PT  
Kenneth and Joanna Lendh, Docket No. 14851-93PT  
Brendan Kelliher, Docket No. 14852-93PT  
Pierre and Patricia Desrosiers, Docket No. 14853-93PT  
Albert and Cheryl Thornton, Docket No. 14854-93PT  
Mario and Juana DiMartino, Docket No. 14855-93PT  
William and Janet Bowe, Docket No. 14856-93PT  
James and Gro Jordan, Docket No. 14857-93PT

v.

Town of Campton

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1993 assessments listed below. Each Taxpayer's property consists of a condominium unit in a complex known as the Coachman Condominiums. The complex consists of a total of 16 units in a single building with detached garages situated on a 2.01 acre lot.

The following is a list of the Taxpayers, units and assessments under appeal.

Taxpayer	Unit No.	Total Assessment
Burr	01	\$ 32,100
Johnson	02	\$ 30,200
Ricci	03	\$ 30,200
Heikkinen	04	\$ 32,100
Hudson	05	\$ 32,100
Costantino	06	\$ 30,200
	10	\$ 32,200
Kelley	07	\$ 30,200
Sun	08	\$ 32,100
Lendh	09	\$ 34,100
Kelliher	11	\$ 32,200
Desrosiers	12	\$ 34,100
Thornton	13	\$ 34,100
DiMartino	14	\$ 32,200
Bowe	15	\$ 32,200
Jordan	16	\$ 34,100

For the reasons stated below, the appeals for abatement are denied.

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 failed to carry their burden and prove disproportionality.

The Taxpayers argued the assessments were excessive because:

- (1) the land value increased significantly as a result of the revaluation;
- (2) the land values of surrounding properties are lower than the subject;

Page 3

Burr et al v. Town of Campton  
Docket No.: 14843-93PT et al

- (3) the units were all purchased (furnishings of \$6,958 included) in April or May of 1992 in a range of \$34,000 to \$39,900;
- (4) unit 10 resold in October 1992 for \$39,000 and again in February 1993 for \$38,000; and
- (5) the proper assessment of each unit should be \$30,750 (land \$2,150; building \$28,600).

The Town argued the assessments were proper because:

- (1) the sales indicated a \$2,000 difference in assessment between the first and second floor units and end units versus inside units;
- (2) a value of \$5,000 for furnishings was considered;
- (3) the resales of unit 10 indicates the values seem to be holding; and
- (4) the sales of the units when adjusted for furnishings supports the assessments.

### **Board's Rulings**

Based on the evidence, we find the Taxpayers failed to prove the assessments were disproportionate.

All the units sold in April and May 1992 in a range from \$34,000 to \$39,900. The Town testified the assessments were derived by the land residual method from the sales. First, the depreciated replacement cost of each condominium unit and garage were determined and subtracted from the sale prices. Second, furniture value estimated at \$5,000 was subtracted leaving a residual amount the Town allocated to the land or site value.

Generally, the board finds this is a commonly accepted method for determining land value for assessment purposes. Specifically, we find the Town's depreciated building replacement cost estimates and the furniture

Page 4  
Burr et al v. Town of Campton  
Docket No.: 14843-93PT et al

estimate are reasonable. It is reasonable that the Town's furniture value is less than the Taxpayers' replacement cost estimates because the market (sales) generally recognizes a lower value for furniture than its replacement cost.

We find the Taxpayers' arguments that the units should have a lower land value and should all be assessed for the same amount is not supported by the evidence. As found above, the land residual method employed by the Town indicated a land value similar to that assessed. Further, the sales generally indicated the second floor and end units sold for more than the first floor and interior units.

While there has been only one resale (Unit #10 in 10/2/92 for \$39,000 and again in 2/8/93 for \$38,000) since the original sales, the asking prices submitted as evidence and the resale of Unit 10 do not indicate any significant drop in value from 1992 to 1993, the year under appeal.

We find the Taxpayers' comparables of the adjoining properties do not prove disproportionate assessment. The properties under appeal include the land, buildings and all the rights obtained through the condominium structuring of the complex that enable the sale of the units to 16 separate owners. These rights are quite different than those of the adjoining vacant parcel and the adjoining restaurant parcel and are valued differently by the market. Because market value is the basis for assessing (RSA 75:1), the Town was proper in assessing the parcels differently.

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  
Page 5  
Burr et al v. Town of Campton  
Docket No.: 14843-93PT et al

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

\_\_\_\_\_  
Paul B. Franklin, Member

\_\_\_\_\_  
Michele E. LeBrun, Member

**Certification**

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Albert H. Thornton, Jr., Individually and as Agent for the Taxpayers; and Chairman, Selectmen of Campton.

Dated: March 28, 1996

\_\_\_\_\_  
Valerie B. Lanigan, Clerk

0006

Frank and Judith Burr, Docket No. 14843-93PT  
Charles and Meredith Johnson, Docket No. 14844-93PT  
James and Margaret Ricci, Docket No. 14845-93PT  
Gary and Bonnie Heikkinen, Docket No. 14846-93PT  
David Hudson, Docket No. 14847-93PT  
Leo and Cheryl Costantino, Docket No. 14848-93PT  
Michael and Judith Kelley, Docket No. 14849-93PT  
Joshua and Helena Sun, Docket No. 14850-93PT  
Kenneth and Joanna Lendh, Docket No. 14851-93PT  
Brendan Kelliher, Docket No. 14852-93PT  
Pierre and Patricia Desrosiers, Docket No. 14853-93PT  
Albert and Cheryl Thornton, Docket No. 14854-93PT  
Mario and Juana DiMartino, Docket No. 14855-93PT  
William and Janet Bowe, Docket No. 14856-93PT  
James and Gro Jordan, Docket No. 14857-93PT

v.

Town of Campton

**ORDER**

On April 12, 1996 the "Taxpayers" agent filed a motion for reconsideration (motion). For the reasons that follow the board denies the motion.

The Taxpayers' agent argued that an additional \$3,500 for furniture should be subtracted from the assessment to account for the difference between the \$1,500 the "Town" wrote on the assessment-record card versus the \$5,000 the board found was deducted in the decision of March 28, 1996 (decision).

We affirm the decision and find the \$5,000 deduction mathematically results in the homesite and amenities value used by the Town. While the assessment-record card contained the notation that \$1,500 was deducted, the testimony at the hearing was that \$5,000 was actually deducted in the Town's calculations to arrive at the residual homesite value used in the assessments. To clearly illustrate this calculation, the two most commonly recurring sales prices for the inside unit and the outside unit are calculated below.

Inside Unit Sale Price	\$ 35,900
Town's Building Replacement Cost	<u>\$ -26,700</u>
Subtotal	\$ 9,200
Estimated Furniture Value	<u>\$ -5,000</u>
Residual Homesite Value	\$ 4,200

Outside Unit Sale Price	\$ 39,900
Town's Building Replacement Cost	<u>\$ -28,600</u>
Subtotal	\$ 11,300
Estimated Furniture Value	<u>\$ -5,000</u>
Residual Homesite Value	\$ 6,300

As can be seen by these calculations, the estimated \$5,000 furniture value results in homesite residual values very similar to those used by the Town. The Town used \$3,500 for an inside unit. The site residual calculation indicates \$4,200. Similarly the Town used \$5,500 for an end unit. The site residual calculation indicates \$6,300.

These calculations support the Town's testimony of the use of \$5,000 for furniture and show the Town's assessments are reasonable and proportionate to the market value of the real estate. If the board were to agree with the Taxpayers' motion, the Properties would end up being disproportionately underassessed based on the market evidence submitted.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

\_\_\_\_\_  
Paul B. Franklin, Member

\_\_\_\_\_  
Michele E. LeBrun, Member

**Certification**

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Albert H. Thornton, Jr., Individually and as Agent for the Taxpayers; and Chairman, Selectmen of Campton.

Date: May 3, 1996

\_\_\_\_\_  
Valerie B. Lanigan, Clerk