

**James O. Seamans**

**v.**

**Town of Springfield**

**Docket No.: 17892-98PT**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1998 assessment of \$86,800 (land \$31,800; buildings \$55,000) on a .37-acre lot with a summer cottage (the "Property"). For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing, by a preponderance of the evidence, the assessment was disproportionately high or unlawful, resulting in the Taxpayer paying a disproportionate share of taxes. See RSA 76:16-a; TAX 201.27(f); TAX 203.09(a); Appeal of City of Nashua, 38 N.H. 261, 265 (1994). To establish disproportionality, the Taxpayer must show the Property's assessment was higher than the general level of assessment in the municipality. Id. We find the Taxpayer failed to prove disproportionality.

The Taxpayer argued the assessment was excessive because:

(1) comparable sales, coupled with the Taxpayer's improvements to the lot, indicate the land value should be \$10,410;

(2) the cottage is properly assessed at \$55,000 based on a similar assessment of an adjoining

cottage; and

(3) the total assessment should be \$65,410.

The Town argued the assessment was proper because:

(1) the Taxpayer's comparable sales are not representative of the Property's land value; and

(2) the recent revisions to the assessment to recognize the unique shared septic system arrangement result in a value that is reasonable.

The parties agreed the equalization ratio for the Town of Springfield for the 1998 tax year was 1.02.

### **Board's Rulings**

Based on the evidence, the board finds the Taxpayer failed to carry his burden for several reasons: 1) the Taxpayer's evidence focused primarily on the land component of the assessment; 2) the unimproved lot sales submitted by the Taxpayer were not comparable to the Property, therefore, no meaningful determination of value is possible; and 3) the Town's testimony and evidence as to its methodology and base-land values used during the 1997 reassessment was reasonable.

The Taxpayer argued that only the land portion of his assessment was disproportionate, having compared his building value with an adjoining similar property. This analysis alone is likely to fail because the Taxpayer has the burden to prove that his entire taxable real estate is overassessed to warrant an abatement, not just simply one portion or component of it. See Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). While properties are often analyzed and compared by their components, the composite value of the parts must be shown to be

disproportionate. In this case, the Taxpayer asserted the building portion of the assessment of \$55,000 was proper but that the land value should be reduced to \$10,410 resulting in a total assessed value of \$65,410. The Taxpayer offered no evidence that the \$65,410 was indeed reflective of the Property's market value as of April 1, 1998.

The Taxpayer submitted four sales of vacant, unimproved lots in Springfield whose average sale price was \$10,000. First, the averaging of sales, as done by the Taxpayer, is not a conclusive method of establishing market value since averaging ignores the unique characteristics of properties. Rather, analyzing, comparing, and weighing sales data and then correlating the most pertinent aspects of the sales to the subject Property arrives at the best indication of market value. Second, the sales submitted by the Taxpayer were not similar in their location, topography or general desirability compared to the Taxpayer's Property. While the sales were of larger acreage, they were located in lower-valued areas of Town and, in some cases, had significant topography issues to contend with for residential development. The board agrees with the Town, based on the sales analyzed during the 1997 reassessment, that the southeastern corner of Springfield is generally the most desirable and valuable portion of Town largely due to its proximity to New London and several water bodies including Dutchman Pond, Little Sunapee Lake and Lake Sunapee. One of the Taxpayer's sales (Taxpayer Sale #4) is located in the Springfield portion of the Eastman Development and was argued by the Taxpayer to be equally desirable. However, based on the board's knowledge and experience,<sup>1</sup> that portion

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<sup>1</sup> The agency's experience, technical competence, and specialized knowledge may be utilized in the evaluation of the evidence. See RSA 541-A:33 VI; Appeal of Nashua, 138 N.H. 261, 264-65 (1994); see also Petition of Grimm, 138 N.H. 42, 53 (1993) (administrative board may use expertise and experience to evaluate evidence).

of the Eastman Development is one of the least desirable locations in the development and is not similar to the Taxpayer's Property's location.

The Town conceded there are no recent sales of truly comparable property from which to draw direct value conclusions. However, the Town's analysis of the sales that existed at the time of the reassessment and its establishment of various base rates in differing neighborhoods show a reasonable interpretation of the market and an attempt to determine distinct market-related neighborhoods. Further, the Town's adjustment of the Taxpayer's lot for its unique water and septic arrangements is reasonable and was based on the Town's best estimate of possible "cost to cure" to provide on-site septic facilities.

Last, while giving little weight to this analysis, the board notes that the Town's submission of the last sale of a truly comparable property in 1989 for \$82,000 (Follansbee property) and the Taxpayer's purchase of the Property in 1978 for \$42,000, tends to support the Town's assessment far more than it does the Taxpayer's calculated opinion of \$65,410.

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 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

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Paul B. Franklin, Chairman

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Douglas S. Ricard, Member

**CERTIFICATION**

I hereby certify that a copy of the foregoing decision has this date been mailed, postage prepaid, to James O. Seamans, Taxpayer; and Chairman, Board of Selectmen of Springfield.

Date: June 29, 2000

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Lynn M. Wheeler, Clerk

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**CERTIFICATION**

I hereby recertify that a copy of the foregoing decision has this date been mailed, postage prepaid, to James O. Seamans, Taxpayer; and Chairman, Board of Selectmen of Springfield.

Date:

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Lynn M. Wheeler, Clerk

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