Ferwerda Development Co., Inc.

v.

Town of Fremont

Docket No.: 24226-08PT

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 2008 assessment of $923,000 (land $920,000; building $3,000) on Map 3/Lot 2, a manufactured housing park on 65.57 acres (the "Property"). (The Taxpayer also owns, but is not appealing, two other properties which the parties agreed were proportionally assessed.) For the reasons stated below, the appeal for abatement is granted, but only to the abated assessment recommended by the Town at the hearing.

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, 138 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. The Taxpayer carried this burden.

The Taxpayer argued the assessment was excessive because:

(1) the Property is an over-55 ("Active Adult") manufactured home community known as "Governor's Forest," consisting of prepared sites owned and leased by the Taxpayer to buyers of manufactured homes placed on these sites and each site has a "poured" foundation and attached ("stick-built") garages;

(2) one sale of an over-55 manufactured home community ("Greystone") located in North Hampton supports a market value estimate of $403,335 for the Property, when that sale is appropriately adjusted for the (20%) higher value attributed for this location, as well as the clubhouse and "roadway" differences (calculated in Taxpayer Exhibit No. 1),

(3) this estimate correlates with the two present value analyses presented (also in Taxpayer Exhibit No. 1), one assuming absorption at two sites per year ($441,810) and one assuming absorption at one site per year ($337,354);

(4) the market for manufactured home sites declined after 2006, with only one additional site leased in each of the years 2007 through 2009 and none so far in 2010 (Taxpayer Exhibit No. 2);

(5) the Town will only allow manufactured homes on the Property, not modular homes, which distinguishes it from comparables used by the Town's appraiser; that appraiser did not use any age restricted (over-55) properties in his sales comparison approach and several sales were to co-operatives of park residents which were, because of this factor, "dirty" (not indicative of actual market value); and he did not include the reclamation costs in the income approach and made other errors that affected his value conclusion; and

(6) based on the analysis in Taxpayer Exhibit No. 1, the assessment should be abated substantially (to approximately $400,000).

The Town argued the assessment, with the recommended abatement presented below, is proper because:

(1) the Property is located on Route 107, adjacent to another manufactured housing park ("Witham Countryside Homes"), and the Town used the same assessment methodology for each park when a revaluation was completed in 2006;

(2) the Greystone sale relied upon by the Taxpayer occurred at a foreclosure/auction in February, 2010 (almost two years after the assessment date) where the purchaser was the mortgagee and the nominal price ($750,000) excludes $250,000 in other liens and $60,000 in fees which the bidder needed to satisfy, leading the Town to conclude the effective price was at least $1,060,000 (as shown in Municipality Exhibit B);

(3) an appraisal by Dale M. Gerry of Shurtleff Appraisal Associates, Inc. (the "Gerry Appraisal," Municipality Exhibit A) estimates the market value of the Property was $810,000 as of the assessment date;

(4) the Town believes the market value of the Property is no less than $810,000 and, adjusting this value by the level of assessment, the assessment should be abated to $847,300, rounded, but no lower; and

(5) because there were improvements made on the Property in 2009 resulting in changes in value, the subsequent year statute (RSA 76:17-c) is not applicable to this tax year 2008 abatement;.

The parties agreed the level of assessment in the Town for tax year 2008 was 104.6%, the median ratio computed by the department of revenue administration.

Board's Rulings

Based on the evidence, the board finds the assessment should be abated to $847,300, rounded. This is the abatement recommended by the Town's assessor at the hearing (who relied upon an $810,000 market value estimate adjusted by the agreed-upon level of assessment of 104.6%), not the much lower estimates presented by the Taxpayer. The appeal is therefore granted.

Assessments must be based on market value. RSA 75:1. To determine whether a tax abatement is warranted, the board considers and weighs all of the evidence presented, utilizing its "experience, technical competence and specialized knowledge." See former RSA 541-A:18, V(b), now RSA 541-A:33, VI, quoted in Appeal of City of Nashua, 138 N.H. 261, 265 (1994) (the board must employ its statutorily countenanced ability to utilize its "experience, technical competence and specialized knowledge in evaluating the evidence before it"). Further, "judgment is the touchstone" for deciding a tax appeal. See, e.g., Appeal of Public Serv. Co. of New Hampshire, 124 N.H. 479, 484 (1984), quoting from New England Power Co. v. Littleton, 114 N.H. 594, 599 (1974) and Paras v. City of Portsmouth, 115 N.H. 63, 68 (1975); see also Society Hill at Merrimack Condo. Assoc. v. Town of Merrimack, 139 N.H. 253, 256 (1994).

The Taxpayer did not present an appraisal or any other independent estimate of market value to meet its burden of proof, but instead relied on the limited analysis in Taxpayer Exhibit No. 1. This analysis, prepared by the Taxpayer's owner/manager (Martin Ferwerda), argues for a substantially lower assessment ($418,400, applying the 104.6% median ratio to a $400,000 approximate market value) based on two methods. The board will first discuss why these two methods did not satisfy the Taxpayer's burden before turning to the Town's recommendation that a more modest abatement (to $847,300) is all that is required achieve proportionality.

The Taxpayer's first method involves a comparison of the Property to the Greystone park located in the Town of North Hampton that sold in February, 2010. As the Town pointed out, however, this sale is not a valid comparable because it occurred almost two years after the assessment date at issue in this appeal (April 1, 2008) and was a distressed sale (a foreclosure/auction, where the mortgage holder was the high bidder). The Greystone assessment-record card (Municipality Exhibit C) confirms this transaction was treated as an "unqualified" sale by the Town of North Hampton and the department of revenue administration and was not considered a reliable indicator of market value. This card further reflects the prior owner paid a much higher price ($1,750,000) for Greystone five years earlier (in March, 2005) in a "qualified" sale.

The Town, in countering the Taxpayer's arguments and revising its analysis (in Municipality Exhibit B), adjusted the Greystone sale price upwards (to $1,060,000) because of outstanding liens and fees which the bidder was required to satisfy as part of the February, 2010 acquisition. While the Taxpayer disputed these facts, the board finds merit in the Town's position that Greystone is not a valid comparable because of a lack of evidence the auction price is a reliable indicator of market value. See, e.g., Society Hill, 139 N.H. at 255-56 (party proffering sale prices from an auction has burden of proving prices reflect market value; based on evidence presented, trial court correctly concluded "market auction prices were not indicative of the fair market value of the properties sold").

In addition, even in the Town's revision, no time adjustment is made for a transaction occurring almost two years after the assessment date. Based on the board's review of changes in

median ratios from tax years 2007 through 2009,[1] it is likely a significant upward time adjustment (say 15%-20%) to the Greystone price in February, 2010 would be reasonable to relate its value back to the assessment date (April 1, 2008).

The Taxpayer contended Greystone has locational advantages because it is much closer to the ocean in a town with higher land values and therefore applied a 20% negative adjustment to the Property, as shown in Taxpayer Exhibit No. 1. While location certainly can impact value, there are offsetting influences such as the fact the Property is much larger in size than Greystone and is more developed with roads and other infrastructure. Comparing the information presented in Taxpayer Exhibit No. 1 and Municipality Exhibit C, it is undisputed the Property has: 65.57 acres compared to 37.42 acres for Greystone; more completed sites, 56% compared to 37% for Greystone; and more completed roadways, 61% compared to 34% for Greystone. In addition, the Property has a much lower developmental density measured in terms of units per acre (0.84 compared to 1.81 units for Greystone). After all these offsetting factors are weighed and evaluated, including the time adjustment discussed above, the board is unable to find the Greystone sale is supportive of the Taxpayer's claim for a tax abatement on the Property.

The Taxpayer's second method is a present value analysis using an 11.5% discount rate, two alternate absorption rate assumptions (two units per year and one unit per year) and no price changes over time. Even after disregarding what appear to be some computational and presentational errors in the two spreadsheets, the board is not persuaded the use of this method, based on the Taxpayer's stated and unstated assumptions, provides a proper basis for estimating the market value of the Property for several reasons.

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[1] The median ratios calculated by the department of revenue administration for tax years 2007, 2008 and 2009 are: 99.7%, 104.6% and 118.2% (for the Town); and 84.3%, 97.1% and 104.5% (for North Hampton). From these ratios, the average annual rates of price decline for this two-year period appear to be 8.95% for the Town and 11.4% for North Hampton.

First, the Taxpayer provides no justification at all for the relatively high (11.5%) discount rate or for an implicit zero percent inflation factor. The Gerry Appraisal, in comparison, contains a well-supported derivation of a 9% "reconciled capitalization rate" and also uses a 10% discount rate for part of its analysis (See Municipality Exhibit A, pp. 52-55, 62 and 69.) All other things being equal, a discount rate that is over 27% or 15% higher (2.5% / 9% = 27.8%; 1.5% / 10% = 15%) than justified will skew the present value calculation downwards. The skewed outcome is likely to be exacerbated also by the fact the Taxpayer's analysis implicitly reflects a zero percent price inflation assumption for an extended period of time: quite simply, it is unrealistic to assume an improved lot will sell for the same price in "2018" or thereafter as it would have in 2008; applying even a modest inflationary factor will increase the present values resulting from the Taxpayer's own calculations. (Mr. Gerry applied a three percent annual inflation rate in his cash flow analysis, which the board finds is a more reasonable assumption. See Municipality Exhibit A, pp. 65 and 69.)

Second, the board finds there is an unacceptable lack of clarity regarding several of the key estimates employed by the Taxpayer. For example, the Taxpayer concludes the "paper sites" have a value of only $60,000 in total. The board understands this reference by the Taxpayer to be to the 24 residual sites reflected in the table in Taxpayer Exhibit No. 1, most of which are located along Sharon Way, a Town approved, but yet to be built or "paper" street. Aside from discussing at the hearing the anticipated low rate of absorption of the improved sites (one or two units per year), the Taxpayer presented no analysis of how this $60,000 estimate was arrived at. This area, moreover, represents more than 1/3 of the total acreage (65.57 acres) and is located closest to the only road (Route 107) accessing the Property. This is a good location on a main artery between Route 101 and the center of the Town, casting substantial doubt on the relatively

low value estimate, especially in the absence of a highest and best use analysis. The board is unable to understand why (notwithstanding a recognition that individual sites in this area still need further sloping, grading, loaming and other work) more than 20 acres in this location in the southern tier of the State would have a highest and best use value similar to or less than far less accessible, undeveloped backland on a per acre basis ($60,000 / 20 acres = $3,000 per acre).

Assuming the low rate of absorption does not improve in the foreseeable future, it may be some time before these 24 sites are fully developed and leased by the Taxpayer. Nonetheless, the board finds it is not reasonable to assume these sites, already approved for development by the Town, have an assumed average value of only $2,500 per site when, by the Taxpayer's own estimate, an already improved site has an average value of $25,000 or ten times as much.[2] The comparison here is not to raw land, but to land already approved for development, with "rough" road grading and some paving completed. (See, e.g., the descriptions of this work contained in the Gerry Appraisal, Municipality Exhibit A, pp. 19-20.) While there is no doubt a substantial value difference between an improved and an unimproved site, the board, applying its judgment and experience, finds the Taxpayer's estimated difference ($25,000 versus $2,500) is too large to be credible and is not supported by the evidence presented.

Third, the Taxpayer includes in this analysis an estimated "Cost to Complete Linda Lane" of $135,883, which is not explained or supported with any itemization or any indication of when these costs might actually be incurred. Even if the total of these estimated costs is accepted at

[2] Cf. Garabedian Family Trust v. Town of Windham, BTLA Docket No. 23074-06PT (August 28, 2009) (board's experience is that raw land has market value of no less than about 15% - 20% of final retail value of residential lots).

face value,[3] there was no evidence the Taxpayer would be obligated to expend all or even a substantial portion of them at any time proximate to the assessment date or in the near term. For example, if this road construction is deferred until years three through five (2011-13) after the assessment date, the present value of this cost estimate falls by almost $40,000 (if a 9% discount rate is used), about 29% less than the Taxpayer's unsupported cost estimate. This is, of course, only one possible projection of when the estimated costs might be incurred, but the board finds it helpful to illustrate why subtracting the undiscounted, assumed total future cost of this improvement in one lump sum as of the assessment date is unreasonable.

A final significant area of uncertainty in the Taxpayer's estimates is whether part or all of the stated future costs, including those pertaining to "reclamation," have already been accounted for (for example, in estimating the value of unimproved and improved lots). Typically, road infrastructure and other site development costs are deducted, along with other costs (for planning approvals, for example, not applicable here), to arrive at an estimate of the value of a lot. There is no indication as to whether or how the Taxpayer did so in its analysis.

As noted above, the Taxpayer had the burden of proving the assessment is disproportional by establishing the Property had a lower market value. Upon review and analysis of the evidence presented, the board finds the uncertainties and degree of adjustments inherent in the Taxpayer's estimates are of such magnitude that no meaningful weight can be given to the estimates presented in Taxpayer Exhibit No. 1. While there is no dispute the

[3] Mr. Ferwerda, in response to the board's questions, described these reclamation costs as pertaining to the blasting of ledge and conceded the gravel material resulting from this blasting might be put to use on the Property. The board finds his estimate of how much of this material would be useable on site (about 5%) was unsupported and appears to be unreasonably low; a higher utilization rate would probably lower the costs of development further. In addition, the reclamation costs in Taxpayer Exhibit No. 1 appears to reflect work to be done after completion of the rock crushing operation (probably necessary to "tame" the terrain) to make the back slope, roads, drainage ditches and the sites ready for lease to buyers of manufactured homes. There is nothing in the limited evidence presented by the Taxpayer that would allow the board to conclude these anticipated costs have not already been factored into estimating a much lower value for an undeveloped lot than a finished lot.

Property faces some marketing and other challenges in the present economic environment, the board finds the Taxpayer's alternate estimates of market value as of the assessment date (April 1, 2008) to be implausibly low.

Weighing the evidence presented as a whole, the board finds the Town assessor's recommendation at the hearing that the assessment on the Property be abated somewhat (based on the market value estimate in the Gerry Appraisal) will result in proportionality and that no larger abatement is warranted. As noted above, the Town's value estimate ($810,000), when adjusted by the level of assessment (104.6%), results in an abated assessment of $847,300, rounded, for tax year 2008

At the hearing, the Town relied on the Gerry Appraisal and Mr. Gerry's testimony. Mr. Gerry is a certified general appraiser and testified as to his experience in valuing other manufactured housing parks. In completing the Gerry Appraisal, he employed the sales comparison and income approaches to arrive at a reconciled value conclusion of $850,000 ("$27,419 per completed site"), before taking into account other factors such as estimated absorption rates (and its effect on "lease up" costs) and the contributory value of the additional 24 approved mobile home sites that require some additional road and other infrastructure improvements. (Municipality Exhibit A, pp. 56-57.) Mr. Gerry incorporated these factors to reach an "As Is Value Conclusion" of $810,000 and correlated this estimate to average per site values of about $26,129 for 31 "completed" sites, and $14,727, for 55 "total sites." (Id., at p. 70.)

These per site values are not unreasonable in light of the comparable sales listed on page 32 of the Gerry Appraisal and the Greystone sale (recognizing it occurred almost two years after the assessment date), even if the distinctions mentioned by the Taxpayer are kept in mind. While

the five comparables were admittedly of not age-restricted (over-55) manufactured housing parks, three were of more intensely developed parks (107 to 392 units), which could be expected to have a downward impact on per unit values compared to the Property, and two are of comparable size (44 units in Litchfield, sold in February, 2008; and 51 units in Gilford, sold earlier in June, 2004). (Id. at p. 32.) The Litchfield sale had a per unit value of $35,000 for a 10.9 acre park (much smaller in size, with a higher density), which the board finds is a useful benchmark, even after factoring in the differences for location, the lack of age restriction and the fact the ultimate buyer was a tenant cooperative.[4] (Id., p. 33.) The Gilford sale in 2004, without any time adjustment, was for a unit value of $24,510 for an 8.9 acre park (again much smaller in size, with a higher density) and was also made to a tenant cooperative. (Id., p. 36.)

If the Greystone sale is considered at all, even without any time adjustment, that sale is also generally supportive of the Town's $810,000 value estimate for the Property. This is true with or without adjustment of the Greystone price for the lien and expense items mentioned above (since $1,060,000 / 25 improved sites = $42,400 per site and $750,000 / 25 improved sites = $30,000 per site).

In prior tax abatement appeals involving manufactured housing parks, the board has noted a variety of factors can influence their market values and corresponding assessments, both in the aggregate and on a per site basis. See, e.g., Iron Wheel, Inc. v. Town of Danville, BTLA Docket No. 22553-06PT (May 21, 2009); citing Mobile Courts, Inc. v. Town of Salem, BTLA Docket No. 23281-06PT (February 25, 2009). The findings in those appeals are generally

[4] The board does not agree with one of the Taxpayer's central arguments in critiquing the Gerry Appraisal that such sales are inherently "dirty" or not valid. Under state law, residents of a manufactured housing park have a statutory notice period to organize and make an offer to purchase in response to any bona fide offer received by the owner. See RSA 205-A:21 and 205-A:22. The owner of the park therefore still has every incentive to maximize the price offered by a third-party to buy the park.

supportive of the conclusion that the Property, with the abatement recommended by the Town, is not disproportionally assessed. In Iron Wheel, for example, the board discussed market evidence reflecting six sales of manufactured housing parks "at per site prices ranging from $29,000 to $45,000."

As the board has frequently noted, there is never one exact, precise or perfect assessment; rather, there is an acceptable range of values which, when adjusted by the municipality's general level of assessment, represents a reasonable measure of one's tax burden. See Wise Shoe Company v. Town of Exeter, 119 N.H. 700, 702 (1979). This principle is in accord with the New Hampshire Constitution which, as the supreme court has recognized, "anticipates some practical inequalities" may occur in the levy of "proportional and reasonable assessments" and "[a]bsolute mathematical equality is not obtainable in all respects if taxation is to be administered in a practical way." Sirrell v. State of New Hampshire, 146 N.H. 364, 370 (2001), quoting from City of Berlin v. County of Coos, 146 N.H. 90, 94 (2001). In other words, "mathematical exactitude" is not required, but only a "rough approximation." Cf. Caterpillar, Inc. v. New Hampshire Department of Revenue Administration, 144 N.H. 253, 262 (1999).

The board considered the criticisms leveled by the Taxpayer at the Gerry Appraisal, including the assertion that it contains many "errors." The board need not address these criticisms, however, because the Town has recommended an abated assessment, and the board's task in this appeal, irrespective of the Town's methodology, is simply to determine whether that recommendation results in a proportional assessment. Cf. Porter v. Town of Sanbornton, 150 N.H. 363, 368 (2003) (demonstrating errors or flaws in the Town's methodology does not carry the Taxpayer's burden of proving disproportionality and entitlement to an abatement). For the reasons discussed above, the board finds an abatement to $847,300 for tax year 2008 results in

proportionality and no larger abatement (such as the amount contended by the Taxpayer) is warranted.

If the taxes have been paid, the amount paid on the value in excess of $847,300 for tax year 2008 shall be refunded with interest at six percent per annum from date paid to refund date. At the hearing, the Town's assessor noted various improvements were completed in tax year 2009 and the Property was therefore reassessed in that year. Therefore, the provisions of RSA 76:17-c make the board's findings for tax year 2008 not applicable to subsequent tax years.

Any party seeking a rehearing, reconsideration or clarification of this Decision must file a motion (collectively "rehearing motion") within thirty (30) days of the clerk's date below, <u>not the date this decision is received</u>. 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(g). 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 with a copy provided to the board in accordance with Supreme Court Rule 10(7).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Albert F. Shamash, Esq., Member

Certification

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Martin Ferwerda, c/o Ferwerda Development Co., Inc., 37 Tarah Way, Fremont, NH 03044, Taxpayer; Chairman, Board of Selectmen, Town of Fremont, PO Box 120, Fremont, NH 03044; and Municipal Resources, Inc., 295 No. Main Street, Salem, NH 03079, Contracted Assessing Firm.

Date: September 2, 2010

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Anne M. Stelmach, Clerk

Ferwerda Development Co., Inc.

v.

Town of Fremont

Docket No.: 24226-08PT

ORDER

The board has reviewed the "Taxpayer's" September 30, 2010 Rehearing Motion (the "Motion"). In accordance with RSA 541:5 and Tax 201.37(d), the board issues this suspension Order until it rules on the Motion.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Member

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Albert F. Shamash, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Martin Ferwerda, c/o Ferwerda Development Co., Inc., 37 Tarah Way, Fremont, NH 03044, Taxpayer; Chairman, Board of Selectmen, Town of Fremont, PO Box 120, Fremont, NH 03044; and Municipal Resources, Inc., 295 No. Main Street, Salem, NH 03079, Contracted Assessing Firm.

Date: October 6, 2010

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Anne M. Stelmach, Clerk

Ferwerda Development Co., Inc.

v.

Town of Fremont

Docket No.: 24226-08PT

ORDER

The board has reviewed the "Taxpayer's" September 30, 2010 Request for Rehearing ("Request"). The suspension order issued on October 6, 2010 to allow the board more time to review the Request is dissolved. The board denies the Request for the reasons stated below.

Tax 201.37 requires a rehearing motion shall be granted only for "good reason" which must consist of a showing that the board "overlooked or misapprehended the facts or the law and such error affected the board's decision." Further, parties are required to submit all evidence and arguments at hearing and rehearings are not a venue for presenting arguments and evidence that could have been presented, but were not, at the noticed hearing.

The Request mentions a host of alleged "Errors" in the Decision. Upon review of the Decision and the Request, the board finds no error requiring a rehearing.

A number of the issues raised in the Request attempt to expand upon or the ability to further provide testimony or evidence relative to arguments made by the Taxpayer during the hearing. As noted above, this is specifically precluded by the board's rules: see, in particular,

Tax 201.37(g) ("[R]ehearing motions shall not be granted to consider evidence previously available to the moving party but not presented at the original hearing or to consider new arguments that could have been raised at the hearing").

Much of the Request consists of contentions and assignments of "Errors" that are simply incorrect or off point. While all of the Taxpayer's contentions have been reviewed the board need not address each here, but will instead briefly discuss three examples.

First, paragraph 2 (on page 1 of the Request) misquotes the Decision and miscalculates the market appreciation clearly explained and calculated in the footnote at the bottom of page 6 of the Decision.

Second, paragraph 3 (also on page 1 of the Request) argues the "net developable acres," not total acres, of the Property and the comparable Greystone property are what should be compared to arrive at a proper density comparison. While certainly that is one metric by which to compare the properties, the comparison in the Decision is intended to illustrate that, while some of the land of the subject Property may not be developable, it is available for open space and to create a more desirable lower density residential development.

Third, the Taxpayer also argues (in paragraph 1 of page 2 of the Request) the Town-wide assessment ratio of 104.6%, while perhaps correct for residential and vacant land, is not applicable to commercial/manufactured home park property such as that under appeal. This question was addressed and decided in Appeal of Andrews, 136 N.H. 61, 63 (1992) and it is now well established law in New Hampshire that municipalities must utilize a single factor to adjust market value so that there is only one level of assessment within a taxing jurisdiction.

In brief, the board finds all the points raised by the Taxpayer either were addressed in the Decision or were issues on which the Taxpayer could have provided more reliable and complete

documented evidence at the hearing to meet its burden of proof. Rehearings are not intended to rehabilitate a taxpayer's insufficient documentation and unsupported assertions at the hearing. Thus, the Request fails to show any "good reason" to grant a rehearing. See RSA 541:3.

Any appeal of the Decision must be by petition to the supreme court filed within thirty (30) days of the clerk's date shown below, see RSA 541:6, with a copy provided to the board in accordance with Supreme Court Rule 10(7).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Member

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Albert F. Shamash, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Martin Ferwerda, c/o Ferwerda Development Co., Inc., 37 Tarah Way, Fremont, NH 03044, Taxpayer; Chairman, Board of Selectmen, Town of Fremont, PO Box 120, Fremont, NH 03044; and Municipal Resources, Inc., 295 No. Main Street, Salem, NH 03079, Contracted Assessing Firm.

Date: October 20, 2010

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Anne M. Stelmach, Clerk