

Jon and Nancy Bryan

v.

Town of Hillsborough

Docket No.: 26718-12PT

ORDER

The board has reviewed the letter (dated October 29, 2014 but filed on November 10, 2014) from the “Town’s” assessor “requesting clarification” of one question he has after reading the October 21, 2014 Decision: this question is how he should “breakdown” the depreciation on the “Property’s” assessment-record card (“ARC”)]. This Order responds to that request.

In the Decision, the board granted the appeal because the “Taxpayers” met their burden of proving the Property was disproportionally assessed due to the “mold, rot, plumbing, heating and vermin issues” which diminished its market value and were not adequately accounted for in the Town’s depreciation estimate. (Decision, pp. 2 and 4.) Ordinarily, it is up to the Town’s assessor, not the board, to decide how to revise or correct items shown on the ARC, because the ARC is simply a means to the end of arriving at a proportional assessment reflective of market value.

The ARC submitted into evidence (Municipality Exhibit B) shows how the Town’s assessor calculated a 59% depreciation estimate using four components. A revised ARC can

show a total of 75% depreciation; the Town assessor can accomplish this, using his professional knowledge and experience, by changing the “Physical: MOLD” estimate and/or by adjusting two of his other components (“Condition for Age: GOOD” or “Economic: Mkt-MOLD”) accordingly.

The letter from the Town’s assessor further asks whether the board or its review appraiser “inspected” the Property. Neither party requested a physical inspection. Based on the weight of the evidence presented, which included testimony, a November, 2012 “Inspection and Testing Report” and photographs regarding the mold and other problems (in Taxpayer Exhibit Nos. 1 and 2), the board found no such inspection was necessary for the determination of this appeal.

Pursuant to RSA 541:6, any appeal of the Decision must be by petition to the supreme court filed within thirty (30) days of the date on this Order, with a copy provided to the board in accordance with Supreme Court Rule 10(7).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Albert F. Shamash, Member

Theresa M. Walker, Member

Certification

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Jon and Nancy Bryan, 154 Morse Road, Mason, NH 03048, Taxpayers; Chairman, Board of Selectmen, Town of Hillsborough, PO Box 7, Hillsborough, NH 03244; and Marazoff Assessing Services, 354 Glebe Road, Westmoreland, NH 03467, Contracted Assessing Firm.

Date: 11/24/14

Anne M. Stelmach, Clerk