Margaret E. Manna
v.
Town of Newbury

Docket No. 3191-86

DECISION

A hearing in this appeal was held, as scheduled, on October 13, 1987. The Taxpayer was represented by herself and Mario P. Manna. The Town was not represented.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of $45,250 (land, $9,150; buildings, $36,100) placed on her real estate, located off Route 103, for the 1986 tax year. The property consists of a dwelling, garage and shed on approximately 1.19 acres of land.

Neither party challenged the Department of Revenue Administrations assessment sales ratio of 73 percent for the 1986 tax year for the Town of Newbury. Based on that ratio the Taxpayer's assessment equates to a market value of $62,000.

The Taxpayer argued she suffered a loss in the value of her property due to the construction of a big black building in front of her property. The Taxpayer also argued since the construction of the first building another

large building had been constructed and the loss of trees increased the noise on the subject property.

The Taxpayer submitted photographs showing the offending buildings. The Taxpayer had also submitted a sketch for information for use by the Board's review appraiser indicating the relative locations of her property and the offending buildings.

The Board finds the subject property suffers from economic depreciation in the amount of 10 percent of the assessed value.

The Board therefore rules the proper assessment is land, $8,250; buildings, $32,500; Total, $40,750.

If the taxes have been paid, the amount paid on the value in excess of $40,750 is to be refunded with interest at six percent per annum from date of payment to date of refund.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

_ Anne S. Richmond, Esq., Chairman

_ George Twigg, III, Member

(Mr. Damour did not sit.)

_ Raymond J. Damour, Member

_ Peter J. Donahue, Member

Date:

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I certify that copies of the within Decision have this date been mailed, postage prepaid, to Margaret E. Manna, taxpayer; and the Chairman, Selectmen of Newbury.

_ Michele E. LeBrun, Clerk

Date:

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