

Joseph Romano and Jacquelin Romano
v.
City of Lebanon

Docket No. 3220-86

DECISION

A hearing in this appeal was held, as scheduled, on June 1, 1988. The Taxpayers were represented by Joseph A. Romano, one of them. The City was represented by David Johnson, City Assessor and Thomas W. Dauphinais, Member, Board of Assessors.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$21,500 placed on their real estate, located on Spring Street for the 1986 tax year. The subject property consists of a lot of land with frontage of 80 feet and depth of 100 feet and is further identified as Map 22, Lot 145. The Taxpayers also own property at 12 Green Street, identified as Map 22, Lot 138, with an assessment of \$61,600 (land, \$26,900; buildings, \$34,700). The appealed parcel and the other property of the Taxpayers are abutting properties on their back lines.

Neither party challenged the Department of Revenue Administration's assessment-sale ratio of 100 percent for the 1986 tax year for the City of

Joseph Romano and Jacquelin Romano v. City of Lebanon

Lebanon. Based on that ratio the Taxpayers assessment on the appealed parcel equates to a market value of \$21,500 as of April 1, 1986.

The Taxpayer argued, at the hearing, he had sold a lot of 11,000 square feet on Maple Street for \$14,500, two years ago. The Taxpayer also testified he would need approximately 100 yards of fill to level the subject property to the level of abutting properties.

The Taxpayer testified the lot could be built on and he did not want to annex it to his abutting property.

The City argued comparable land sales, one fourth of a mile from the subject, sold for prices ranging from \$23,750 to \$30,000 with dates of sale from June 1985 to October 1986. The City also argued the subject property has city sewer and water service and is a buildable lot, which can be sold separate from other property of the Taxpayers. The City's representative testified he did not have an opinion on the necessity, or if needed, the amount of fill the subject lot would require.

The Board finds the Taxpayers presented no information or evidence to the Board that the subject lot was not marketable at a full value of \$21,500 as of April 1, 1986. The Board finds the testimony of the Taxpayer that he chose to continue to have the subject parcel a separate lot from his abutting property despite its use by the Taxpayers as a garden and back yard area for their residence, evidence that the Taxpayer recognized the value and potential use of the subject property.

Joseph Romano and Jacquelin Romano v. City of Lebanon

The Board therefore rules the Taxpayers have failed to prove that the assessment is unfair, improper or inequitable or that it represents a tax in excess of the Taxpayers just share of the common tax burden. The ruling is therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

— Anne S. Richmond, Esq., Chairman

— (Mr. Twigg did not sit.)

— George Twigg, III, Member

— Raymond J. Damour, Member

— Peter J. Donahue, Member

Date: December 14, 1988

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Joseph and Jacquelin Romano, taxpayers; and the Chairman, Board of Assessors of Lebanon.

— Michele E. LeBrun, Clerk

Date: December 14, 1988

0009