

Eugene D. Piwowarski

v.

Town of Barnstead

Docket No. 3221-86

DECISION

A hearing in this appeal was held, as scheduled, on October 27, 1987. The Taxpayer represented himself. The Town was represented by Dominic S. D'Antoni, appraiser and Eleanor M. Smith, Selectmen.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$31,200 (land, \$9,200; building, \$22,000) placed on his real estate, located on Province Road for the 1986 tax year. The subject property consists of a mobile home with additions on a half acre of land.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 100 percent for the 1986 tax year for the Town of Barnstead. Based on that ratio, the Taxpayer's assessment equates to a market value of \$31,200.

The Taxpayer argued that a neighbor was assessed at a rate of \$12,000 per acre for his 1.4 acres of open field, while the subject property was assessed at the rate of \$18,400 an acre for half an acre of open field.

Eugene D. Piowowski v. Town of Barnstead

The Taxpayer testified he purchased the subject property in November, 1985, for \$30,000 and, since the purchase, had added \$2,000 - \$3,000 of improvements. The Town argued the land was appraised as a building lot and the Town was also aware of the November, 1985, sale of the subject property of \$30,000.

The Board finds the November, 1985, sale of the subject property and the subsequent improvements, by the Taxpayer, is evidence of market value as of April 1, 1986.

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

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

(Ms. Richmond did not sit.)

Anne S. Richmond, Esq., Chairman

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George Twigg, III, Member

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Raymond J. Damour, Member
Acting Chairman

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Peter J. Donahue, Member

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Date: December 13, 1988

Eugene D. Piowarski v. Town of Barnstead

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Eugene D. Piowarski, taxpayer; and the Chairman, Selectmen of Barnstead.

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Michele E. LeBrun, Clerk

Date: December 13, 1988

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