

Donald S. Young and Shirley L. Young

v.

Town of Moultonborough

Docket No. 3222-86

DECISION

A hearing in this appeal was held, as scheduled, on April 7, 1988. The Taxpayers were not represented. The Town was represented by Mary E. Pinkham, Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76-16:a, the assessment of \$270,200 (land, \$224,300; buildings, \$45,900) placed on their real estate, located on Brawn Bay, Map 17, Lot 49, for the 1986 tax year.

The parties agreed that the equalization ratio for the Town of Moultonborough for the 1986 tax year was 95 percent.

A letter from the Taxpayer was read into the record which stated in part:

"I would like to restate my reservations with regard to my property assessment, Map 17, Lot 49.

- 1) A size depreciation of .85 was credited to a lot listed at .70 acres.
- 2) A topographic depreciation of .95 was credited to a lot that has at least a 20% swampy area. The area directly behind this lot was turned down by the Moultonboro planning board as not being able to pass a "perk" test.

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- 3) The maximum water depth of the lake off the lot averages three feet in depth for the first 50 yds. This front footage was credited with a .95 topographic factor.

I have been notified by the Town of Moultonborough of five lots for comparison. I am very familiar with my neighbor's lot, Lot 350, Map 17. They are fortunate to have a deep water dock, serviceable throughout the summer. The other lots listed, I believe, are located at the end of Brawn Bay. All have deep water docks by virtue of expensive dredging billed to the owner or a fortuitous channel leading to deeper water. I am not aware that any of the lots mentioned have swampy locations."

The Town was represented by Ms. Mary Pinkham of the Department of Revenue Administration, who submitted a Town Map showing the subject property and the comparable properties which were alluded to during the Town's presentation. The comparable properties cited were: Map 17, Lot 28, Map 17, Lot 39, Map 17, Lot 44, Map 17, Lot 50, Map 17, Lot 45. An "Excess Water Frontage Chart" was also submitted by the Town to show how the value of the subject lot shore line was adjusted for topography, improved/unimproved, waterfront/inland contiguous, Deed restrictions and sewerage capability of waterfront lots.

Ms. Pinkham said during her inspection of the subject property she noted the subject is in a desirable cove, sandy bottom, enough depth (3') for an outboard motor, safe swimming for children, neighbor had no dock (possibly removable), same topography as Lot 50. A size adjustment was made according to chart used for all waterfront properties. She concluded that no additional adjustments were warranted.

Based on the evidence the Board of Tax and Land Appeals rules the

Taxpayers have failed to prove that the assessment is unfair, improper, or inequitable or

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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

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Anne S. Richmond, Esq., Chairman

George Twigg, III, Member

(Mr. Damour did not sit.)
Raymond J. Damour, Member

Peter J. Donahue, Member

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Donald S. Young and Shirley L. Young, taxpayers; and the Chairman, Selectmen of Moultonborough.

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Michele E. LeBrun, Clerk

Date:

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