Roger S. Wood
v.
City of Lebanon

Docket No. 3227-86

DECISION

A hearing in this appeal was held, as scheduled, on June 14, 1988. The Taxpayer represented himself. The City was represented by Tom Dauphinais, Board of Assessors and David Johnson, City Assessor.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of $239,000 (land, $73,900; buildings, $165,100) placed on his real estate, located on 250 Bank Street (Map 7, Lot 64-1) for the 1986 tax year.

The parties agreed that the equalization ratio for the City of Lebanon for the 1986 tax year was 100 percent.

The Taxpayer testified that his land is in a residential zone and although non-conforming/grandfathered, he cannot enlarge his present operation. He spoke also of such problems associated with a building built in 1924. A cracked wall and foundation problems plus access difficulty make space difficult to rent. Impossible to compete with commercial property being developed at the airport. He estimated the maximum value as of April 1, 1986, to be $200,000. The rent he charges does not include utilities.

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An appraisal by Donald Fletcher, Deer Ridge Appraisal and Consulting Service on August 7,1984, found value to be "in the $200,000 range." Further the report carries the notation "this report is for bank purposes only." Of less interest to the Board is the 1974 appraisal by Mr. Gary Filteau who estimated the subject property to be worth $65,000.

Mr. Wood acknowledged that he had relied solely on the advertising power of the Valley News to attract tenants.

The City's representative, Mr. Johnson, told the Board that the original revaluation figures had been reduced from $285,500 to $239,000 as of April 1, 1986.

The Board's Review Appraiser, Mr. J. Philip Estey, inspected the property on April 19, 1988, and found the land to be properly assessed at $95,000, but reduced the building to $155,900 for a total assessment of $250,900.

The Board finds the best evidence to be that of the City Assessor and rules the correct 1986 assessment to be:

Land	$ 73,900	(as adjusted by City)
Building	$165,100	(as adjusted by City)
Total	$239,000	(as assessed)

The Board therefore rules the Taxpayer has 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.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Esq., Chairman

_ George Twigg, III, Member

_ Raymond J. Damour, Member

(Mr. Donahue did not sit.)

_ Peter J. Donahue, Member

Date: November 17, 1988

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Roger S. Wood, taxpayer; and the Board of Assessors of Lebanon.

_ Michele E. LeBrun, Clerk

Date: November 17, 1988

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