

Michael B. Salke
v.
Town of Grantham

Docket No. 3281-86

DECISION

A hearing in this appeal was held, as scheduled, on February 10, 1988. The Taxpayer represented himself. The Town was represented by Paul B. Franklin, Administrative Assistant.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$19,350 placed on his real estate, located in Eastman for the 1986 tax year. The subject property consists of an unimproved parcel 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 Grantham. Based on that ratio the Taxpayer's assessment equates to a market value of \$19,350.

The Taxpayer testified he purchased the subject land in 1976 for \$18,000 and had made or added no improvements since the purchase date. The Taxpayer further argued the property has been offered for sale at an asking price of \$18,000. The Taxpayer testified when the Eastman development started building condominiums the value of individual lots dropped. The Taxpayer further

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testified that some owners were donating land to Dartmouth College, but that Dartmouth College had recently stopped accepting land gifts.

The Taxpayer testified in his attempts to sell the subject property he had given listings to various real estate brokers and had no idea of those agents advertising, offers or other efforts to sell on his behalf. The Taxpayer testified he had not given the real estate brokers exclusive listings.

The Town argued the subject property was adjacent to an old mill pond, formerly the site of the Draperville Mill. The Town also argued that the subject parcel has good access to State Route #10 and Interstate Route 89. The Town further argued there were four or five homes on the subject property's side of the pond, which was served by a municipal water system.

The Town also argued the subject has a nice view and rolls away from the road and that views give value in the Eastman area. The Town's representative also testified that approximately 75 percent of the real estate transfers in the Town of Grantham were in the Eastman area. The Town's representative further testified that real estate brokers were actively marketing land and buildings and that perhaps sellers were better off with developed lots. The Town's representative reiterated that the subject parcel was in a good location with a view and was one of the better lots and perhaps was not actively marketed by the owner.

The Taxpayer offered rebuttal testimony that he decided not to build because in his opinion the pond was not very desirable.

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The Board finds the Taxpayer has not presented evidence of the market value of the subject property as of April 1, 1986. The Board finds the level of marketing and sales effort and the results thereof do not provide a fair value determination for the subject property.

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.

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:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Michael B. Salke, taxpayer; and the Chairman, Selectmen of Grantham.

Michele E. LeBrun, Clerk

Date:

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