

Leo A. Bilodeau and Beverly M. Bilodeau

v.

Town of Moultonborough

Docket No. 3308-86

DECISION

A hearing in this appeal was held, as scheduled, on December 22, 1987. The Taxpayers were not represented. The Town was represented by Arthur A. Morrill, Appraiser Supervisor, State of New Hampshire Department of Revenue Administration and Mary E. Pinkham, Appraiser, State of New Hampshire Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$282,600 (land, \$202,200; buildings, \$80,400) placed on their real estate, located on Redding Lane, for the 1986 tax year. The subject property consists of approximately .4 acres of land with 75 feet of water frontage and a one and a half story building improvement.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 98 percent for the 1986 tax year for the Town of Moultonborough. Based on that ratio the Taxpayers assessment equates to a market value of \$288,400.

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The Taxpayers argued by letter that, "26 percent of our shore line is rock and ledge which would indicate an unfair topographic depreciation." The Taxpayers also argued, "It is not reasonable to believe that 75 feet of shore is more valuable per foot than 100 feet of equal shore would be per foot."

The Town argued the excess frontage adjustment of 1.19 was derived from state tables and indicates the subject property has less than 100 feet of water frontage. The Town further argued the market recognizes that 75 feet of shore frontage will sell for almost as much as 100 feet of shore frontage.

The Town also argued that the topographic deficiency as argued by the Taxpayers was not recognized by the market place for lake front property. The Town presented evidence of comparable properties with adjusted market sales prices in excess of the assessed valuations. The Town argued these comparables were proof that the market values in the Town were in excess of the assessed values placed on properties in the taxing district.

The Board finds the evidence before it is proof that the proper assessments have been made on properties in the Town.

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

(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

Date: December 13, 1988

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Leo A. & Beverly M. Bilodeau, taxpayers; and the Chairman, Selectmen of Moultonborough.

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Michele E. LeBrun, Clerk

Date: December 13, 1988

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