

Roger L. Whiting
v.
Town of Moultonborough

Docket No. 3311-86

DECISION

A hearing in this appeal was held, as scheduled, on April 7, 1988. The Taxpayer was not represented. The Town was represented by Mary E. Pinkham, appraiser, State of New Hampshire Department of Revenue Administration.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$222,300 (land, \$201,600; building, \$20,700) placed on his real estate, located on Moultonborough Neck for the 1986 tax year. The subject property consists of an approximate four tenths of an acre parcel of land at Beede Shores with 100 feet of water frontage and improved with a cottage and shed.

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 Taxpayer's assessment equates to a market value of \$226,850.

The Taxpayer argued by letter he understood that land values on Lake Winnepesaukee are based primarily on the frontage. He also argued by letter his understanding that land and real estate in general is being taxed on full

and

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fair market value. The Taxpayer further argued by letter that the subject property should be valued for the assessed land value only as the cottage would have zero value to anybody willing to pay that much for a piece of land. The Taxpayer requests by letter an abatement of \$20,600.

The Town's representative testified he viewed the subject property and neighboring properties. The Town's representative further testified the Taxpayer's assessment was comparable to that assessment on Map 6, Lot 43. The Town's representative argued further both parcels have 100 feet of shore frontage, the valuation on Lot 43 had a larger home site depreciation due to the smaller size of the lot. The Town's representative also presented evidence of building values on comparable properties and testified that sales surveys and analysis were used to determine values for buildings throughout the Town.

The Board finds the Taxpayer presented no market evidence to support his claim that the subject property should be valued as land only, even though it has building improvements on it. The Board further finds the Town's testimony and evidence supports the Town's position that the subject property should be assessed for both it's land values and building values.

The Board therefore rules that the Taxpayer has failed to prove 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.

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BOARD OF TAX AND LAND APPEALS

— Anne S. Richmond, Esq., Chairman

— George Twigg, III, Member

— (Mr. Damour did not sit.)

— Raymond J. Damour, Member

— Peter J. Donahue, Member

Date: December 13, 1988

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Roger L. Whiting, taxpayer; and the Chairman, Selectmen of Moultonborough.

— Michele E. LeBrun, Clerk

Date: December 13, 1988

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