

Francis M. Woods and Davida R. Woods

v.

Town of Jaffrey

Docket No. 3317-86

DECISION

A hearing in this appeal was held, as scheduled, on August 30, 1988. The Taxpayers were not represented. The Town was represented by Mary Pinkham, Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, a waterfront lot of \$27,150 located on Thorndike Pond (Gilson Road) Map 10, Lot 11 for the 1986 tax year.

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

The Taxpayer submitted the following written communication to the Jaffrey Board of Selectmen:

"I wish to formally protest the assessment of the small beach parcel we own on Thorndike Pond identified as Map 010-011. The assessment has been raised from from \$5,850 to \$28,850, a rise to 4.932 times its value at the last assessment. The actual tax has risen 3.34 times. As can be seen from the enclosed survey of the property it would be impossible to build anything on it since the zoning requires that no building can be put within 30 feet of a property line. It is very difficult for me to believe that it could be sold for \$28,800. Assessments away from the shore in the area have gone up 2 1/2 - 3 times."

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The Town's representative, Ms. Mary Pinkham, Department of Revenue Administration used a \$900 per front foot value for shoreline and stated that although small, the subject lot was worth at least the assessed value of \$27,150 because of its contributory value to other non-waterfront lots (by providing access to the Pond).

The Board's Review Appraiser, Mr. Robert Quinn, inspected the Woods shorefront lot on June 24, 1988, and refigured the lot on the basis of a survey common to Thorndike Pond. He reduced the front foot value of the shoreline from \$900 to \$750. His valuation was \$22,600.

The Board finds that the question as to whether the lot is buildable will be unsettled until such time as the owner's apply for a building permit and are either issued one or turned down for same.

In the meantime, the Board finds the subject lot contributes additional value to the Taxpayer's other lots as it provides each with waterfront access.

The Board finds the \$750 front foot value appropriate to Thorndike Pond based on Mr. Quinn's analysis of comparable sales.

The Board rules the correct 1986 assessment to be:

Land \$22,600

If the taxes have been paid, the amount paid on the value in excess of \$22,600 is to be refunded with interest at six percent per annum from date of payment to date of refund.

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:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Francis M. and Davida R. Woods, taxpayers; and the Chairman, Selectmen of Jaffrey.

Michele E. LeBrun, Clerk

Date:

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