

**Raymond Pratte and Wilma Pratte**

**v.**

**Town of Barnstead**

**Docket No. 3318-86**

**DECISION**

A hearing in this appeal was held, as scheduled, on December 3, 1987. The Taxpayers represented themselves. The Town was represented by Leonard Tasker, Selectmen and Dominic S. D'Antoni, appraiser.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$52,700 (land, \$39,000; building, \$13,700) placed on their real estate, located on Lower Suncook Lake for the 1986 tax year. The subject property consists of a cottage on .79 acres 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 Barnstead. Based on that ratio, the Taxpayers' assessment equates to a market value of \$52,700.

The Taxpayers argued their camp house had not been properly measured and that the upstairs of the building was unfinished.

The Taxpayers also argued their land was overassessed when compared with the land of others on Lower Suncook Lake.

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The Taxpayers testified their land was steep with 39 steps from the parking area, while other Taxpayers assessed for the same amount could actually drive to their cottages.

The Town testified their measurements of the building were incorrect and the correct assessment for the Taxpayers camp should be based on 415 square feet and assessed for \$13,180. The Town also testified there was an error in the land value and that the proper assessment for the land should be \$35,450.

The Board finds that the Town's corrected land and building assessments equitable and proper.

The Board rules the correct assessment for the subject property is:

Land	\$35,450
Building	<u>\$13,180</u>
Total	\$48,630

If the taxes have been paid, the amount paid on the value in excess of \$48,630 is to be refunded with interest at six percent per annum from date of payment to date of refund.

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

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Date: December 14, 1988

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Raymond & Wilma Pratte, taxpayers; and the Chairman, Selectmen of Barnstead.

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Michele E. LeBrun, Clerk

Date: December 14, 1988

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