

**Russell J. Kelly and Phyllis L. Kelly**

**v.**

**Town of Rye**

**Docket No. 3365-86**

**DECISION**

A hearing in this appeal was held, as scheduled, on January 20, 1988. The Taxpayers represented themselves. The Town was represented by Mary E. Pinkham, Appraiser, State of New Hampshire Department of Revenue Administration and Jeffrey Brown, Town Administrator.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$279,800 (land, \$232,900; building, \$46,900) placed on their real estate located on Willow Lane for the 1986 tax year. The subject property consists of a house, cottage, and shed on 1.77 acres of land.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 96 percent for the 1986 tax year for the Town of Rye.

Based on that ratio the Taxpayers' assessment equates to a market value of \$291,500.

The Taxpayers argued they disputed the valuation placed on the land. The Taxpayers further argued they questioned the \$150,000 base value placed on their land and also questioned the assessed valuation of \$11,400 placed on a

175' x

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10' strip of their land, which is solely for the purpose of running water pipes to the subject property. The Taxpayers compared their property to the property of John C. Woodworth with frontage at 1361 Ocean Boulevard and an assessment of \$76,100. The Taxpayers argued the Woodworth property was based on acreage at \$5,000 an acre, while the subject property was based on evaluation of \$1,500 a foot. The Taxpayers testified they concluded there were three methods of valuation: the per foot method, the per acre method, and the "I don't know what" method. The Taxpayers further argued that the two parcels were essentially the same, both with a preponderance of useless land, but with very different valuations.

The Town argued the subject property was supporting two buildings, one of them residential off Willow Lane and the other accessed off Williams Street as a seasonal dwelling. The Town testified there was a homesite value for the seasonal \$13,100 building. The Town argued the frontage on Willow Lane should be corrected to 90 feet and that their sales analysis supported the evaluation of \$1,500 per front foot. The Town also argued that the 175' x 10' strip should be treated as rear acreage, with a land area of .04 acres and a per acre of \$5,000. The Town testified the land value for the assessment should be \$218,500 and utilities of \$3,000 for a total land value assessment of \$221,500.

The Board's review appraiser, in his report to the Board, found the land value including the utilities to be \$217,000 as a result for adjustments for topography and access.

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The Board finds the onsite inspection and subsequent recalculation of it's review appraiser to be the best evidence of value of the subject property.

The Board rules the proper assessment to be:

Land	\$217,000
Buildings	<u>\$46,900</u>
Total	\$263,900

If the taxes have been paid, the amount paid on the value in excess of \$263,900 is to be refunded 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

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 Russell J. & Phyllis L. Kelly, taxpayers; and the Chairman, Selectmen of Rye.

Michele E. LeBrun, Clerk

Date: December 13, 1988

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