

Kevin King and Madeline M. King

v.

Town of Rye

Docket No. 3413-86

DECISION

A hearing in this appeal was held, as scheduled, on July 14, 1988. The Taxpayers were represented by J. Joseph McKittrick, Attorney. The Town was represented by Mary E. Pinkham, Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$789,150 (land, \$612,650; buildings, \$176,500) placed on their real estate, located on Straw's Point Road (Map 15, Lot 134) for the 1986 tax year.

The parties agreed that the equalization ratio for the Town of Rye for the 1986 tax year was 96 percent.

The Taxpayers representative, Attorney McKittrick, challenged the front foot value assigned to the subject property. The Department of Revenue Administration, by letter signed Robert A. Estey (February 23, 1987) reduced the original valuation of \$790,950 to \$789,150 an adjustment of \$1,800.

The appellants submitted comparable properties (Straw's Point Common) belonging to Swenson, Curey, Burkham, Milne, Hamblett, Whittemore.

In a written statement, counsel for the appellants allege:

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"The petitioner's sole issue before your Board is an appeal of the determination that this property is, in fact, not waterfront property and therefore should not be taxed at a waterfront property rate but rather taxed at the rate applied to properties separated from the water by a public way."

In addition to the previously referenced property assessment cards, a map, and copies of two deeds were marked as Taxpayer exhibits.

The Appellant claims an inequitable application of the front foot rate. The subject corner lot is rated \$4,000 per front foot before adjustment and the comparables submitted are rated at \$2,500 per front foot before adjustment except for the Hamblett lots, which, like the subject, are rated at \$4,000 per front foot before adjustment. Straw's Point Road runs between the subject property and the ocean.

The Town's representative, Ms. Mary Pinkham, submitted a property assessment record card belonging to William Bride, 24 Straw's Point Road.

The Town applied a minus 10 percent adjustment for topography, minus 17 percent for excess frontage and minus 15 percent for undeveloped frontage on the subject property. The adjusted land value including a \$3,000 charge for water and sewer/septic was \$612,650. Owing to the superior view and proximity to the Ocean, the Town's position was that the valuation is consistent with actual sales values. Further, Ms. Pinkham suggested that possibly the "Taxpayers comparable" lots, which were rated \$2,500 per front foot, should have been higher.

The Board of Tax and Land Appeals Review Appraiser, Mr. J. Philip Estey, inspected the subject property on March 7, 1988, and reported "no change in

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value, measurements grade and depreciation ok (for building) no change in value (land) figures depreciation and topography ok."

The Board rules the Taxpayer has 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

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 J. Joseph McKittrick, Counsel for Kevin King and Madeline M. King, taxpayers; and the Chairman, Selectmen of Rye.

Michele E. LeBrun, Clerk

Date:

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