

Clayton E. Odencrantz and Eleanor D. Odencrantz

v.

Town of Rye

Docket No. 3423-86

DECISION

A hearing in this appeal was held, as scheduled, on January 22, 1988. The Taxpayers represented themselves. The Town was represented by Mary E. Pinkham, appraiser, State of New Hampshire Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$98,900 (land, \$55,350; buildings, \$43,550) placed on their real estate, located on Odiorne Road for the 1986 tax year. The subject property consists of an approximately 7,500 square foot lot of land with a dwelling and attached garage.

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 \$109,400.

The Taxpayers argued their assessment was based on their frontage and that the frontage was incorrect. The Taxpayers also argued a culvert for a

neighbor caused water to drain on the subject property. The Taxpayers also argued the road was not paved as of April 1, 1986.

Clayton E. Odenchantz and Eleanor D. Odenchantz v. Town of Rye

The Town argued the original assessment on the subject land was adjusted to a 15 percent topographic depreciation. The Town also argued the subject parcel was a corner lot and frontage is where the address of the property is. The Town's representative testified the subject land warranted a 20 percent topographic depreciation when compared with abutting parcels.

The Board finds the Taxpayers and the Town's testimony supports an increased topographic depreciation to 20 percent, resulting in a land value including paving and water and sewer of \$52,300.

The Board rules the proper assessment is:

Land	\$52,300
Buildings	<u>\$43,550</u>
Total	\$95,850

If the taxes have been paid, the amount paid on the value in excess of \$95,850 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

Date: December 14, 1988

Clayton E. Odenchantz and Eleanor D. Odenchantz v. Town of Rye

I certify that copies of the within Decision have this date been mailed, postage prepaid, to the Estate of Clayton E. & Eleanor D. Odenchantz, taxpayers; and the Chairman, Selectmen of Rye.

—
Michele E. LeBrun, Clerk

Date: December 14, 1988

0009