Stanley J. Davidson
v.
Town of Moultonborough

Docket No. 3464-86

DECISION

A hearing in this appeal was held, as scheduled on August 16, 1988. The Taxpayer represented himself. The Town was represented by Mary E. Pinkham, Department of Revenue Administration.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of $217,600 (land, $198,200; buildings, $19,400) placed on his real estate, located on Redding Lane (Map 28, Lot 144) for the 1986 tax year.

The parties agreed that the equalization ratio for the Town of Moultonborough for the 1986 tax year was 98 percent.

The Taxpayer does not contest the building value, only the land. The subject lot is .4 acre in size and has 75 feet of frontage on Lake Winnipesaukee. According to the Taxpayer, 1/3 of the shore front is ledge "-unremovable", 10-20% is swamp and marsh and about 1/4 acre of usable land, "valued at the equivalent of $800,000 per acre."

The Town's representative, Ms. Mary Pinkham, of the Department of Revenue Administration, notified the Board of the following comparable properties and also submitted a sales survey containing more than 90 waterfront sales.

"The following properties will be used by the Town of Moultonborough as comparisons for the Hearing scheduled December 22, 1987 at the Board of Tax and Land Appeals:

Map 28 Lot 128 Elliot P. & Jean E. Lyon
Map 28 Lot 44 Richard D. & Nancy Ponn
Map 28 Lot 79 Richard D. & Nancy Ponn

Map 28 Lot 48 Thomas C. & Ingrid E. Stamatson"

She also submitted an excess water frontage valuation chart.

The revaluation was done by a private appraisal company. Ms. Pinkham stated, "the valuations and the topographical adjustments were appropriate."

The Board finds that 150 feet of waterfront is not twice as valuable as 75 feet of similar frontage - and conversely, 75 feet of waterfront is not half as valuable as 150 feet of similar shorefront.

The Board finds $40,000 to be a reasonable and consistent value for a homesite and observes that the subject homesite was reduced by 5 percent for topography and 30 percent for the small size of the lot. A 5 percent topographical adjustment was made to the 75 foot shore front at $2,000 per front foot (before adjustment).

The Board therefore 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 Taxpayer's just share of the common tax burden. The ruling is,

therefore:

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Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Esq., Chairman

George Twigg, III, Member

Raymond J. Damour, Member

(Mr. Donahue did not sit.)
Peter J. Donahue, Member

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Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Stanley J. Davidson, taxpayer; and the Chairman, Selectmen of Moultonborough.

Michele E. LeBrun, Clerk

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Date:

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