

Frank Hirai and Barbara P. Hirai

v.

City of Lebanon

Docket No. 3484-86

DECISION

A hearing in this appeal was held, as scheduled, on June 7, 1988. The Taxpayers represented themselves. The City was represented by David Johnson, City Assessor and Thomas W. Dauphinais, Member, Board of Assessors.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessments of \$42,300 on Map 11, Lot 10-9, \$84,300 (land, \$36,700; buildings, \$47,600) on Map 19, Lot 25, and \$24,300 on Map 19, Lot 25-2 placed on their real estate, for the 1986 tax year. The subject properties consist of a lot of land (Map 11, Lot 10-9) of approximately 3.5 acres, located on Blueberry Hill Road and two lots of land (Map 19, Lot 25 and Map 19, Lot 25-2) of respectively 1.25 acres and .47 acres with buildings on Lot 25, located on Seminary Hill Road.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 100 percent for the 1986 tax year for the City of Lebanon. Based on that ratio the Taxpayers assessments equate to market values of \$42,300 for Map 11, Lot 10-9 and \$108,600 for Map 19, Lot 25 and Map 19, Lot 25-2 combined, as of April 1, 1986.

Frank Hirai and Barbara P. Hirai v. City of Lebanon

The Taxpayers argued they were being taxed for three parcels of land when they were of the opinion they really had two pieces of land. The Taxpayers further argued the property known as Map 11, Lot 10-9 was out of line in its assessment with other properties in the area. The Taxpayers argued this property was wet and getting worse, due to a development uphill and adjacent draining on this subject parcel. The Taxpayers also argued they had had this property on the market, advertising with a sign on the property, for \$19,500 and had had one inquiry and no further response.

The Taxpayers argued the other parcels, known as Map 19, Lot 25 and Map 19, Lot 25-2, were originally appraised by the City as one. The Taxpayers argued further their original tax bill for the two parcels was combined and the second tax billing, separating the two parcels, was in effect double taxing a portion of the subject property. The Taxpayers argued the property should be assessed as one parcel of 1.72 acres.

The City's representative testified the assessment on Map 11, Lot 10-9 was based on a \$45,000 base lot, which was in error and should have been \$30,000 with a five percent depreciation for undeveloped land and a 10 percent depreciation for topography. The City's representative also testified the back land should be valued at \$2,000 for the 2.5 acres, with a 25 percent topography depreciation factor. The City's representative testified this would result in a valuation of \$29,400, which was in line with other properties in the area offering one good building site in a desirable location.

Frank Hirai and Barbara P. Hirai v. City of Lebanon

The City's representatives testified that Map 19, Lot 25 and Map 19, Lot 25-2 were deeded as separate parcels and two legal building sites exist as a matter of record. The City's representatives argued Lot 25 has legal access to Seminary Hill Road via a right of way. The City's representative argued the improvements on Lot 25 were set back in such a fashion as to not be impacted by a building on Lot 25-2.

The Board's review appraiser, in his report to the Board, noted the two lots should properly be treated as one. The Board's review appraiser noted the two parcels were contiguous and treated as one entity by the Taxpayers.

The Board finds the City, in its testimony at the hearing, properly adjusted the assessed valuation of Lot 10-9 for a value of \$29,400. The Board finds Map 19, Lots 25 and 25-2 should be assessed as one lot, and further finds the proper assessment for that lot of land is \$37,400 and the building is \$47,600, for a total of \$85,000.

If the taxes have been paid, the amount paid on the values in excess of \$114,400 are 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

George Twigg, III, Member

Frank Hirai and Barbara P. Hirai v. City of Lebanon

—
(Mr. Damour did not sit.)
Raymond J. Damour, Member

—
Peter J. Donahue, Member

Date: December 22, 1988

I certify that copies of the within Decision have this date been paid, postage prepaid, to Frank & Barbara P. Hirai, taxpayers; and the Chairman, Board of Assessors of Lebanon.

—
Michele E. LeBrun, Clerk

Date: December 22, 1988

0009