

Wesley J. Coburn and Cheryl A. Coburn
v.
City of Lebanon

Docket No. 3506-86

DECISION

A hearing in this appeal was held, as scheduled on June 15, 1988. The Taxpayers were not represented. The City was represented by Thomas Dauphinais, Board of Assessors.

The Taxpayers appeal, pursuant to RSA 76:16-a, the 1986 assessment of \$23,100 for land only located on Stone Hill Road, Map 4, Lot 28-76.

The parties agreed that the equalization ratio for the City of Lebanon for the 1986 tax year was 100 percent.

The subject lot is 1.5 acres in size.

The Taxpayer submitted the following written statement to the Board of Tax and Land Appeals:

"Our land is assessed at the rate of \$24,000 per acre. Twenty-six adjoining lots are assessed at an average of \$17,727 per acre."

The Town representative, Mr. Tom Dauphinais, testified that the Taxpayers paid \$28,000 for the lot on July 11, 1985. Subsequently, on July 1, 1987, Mr. Colburn sold the lot back to the original owner from whom he purchased it (Mr.

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Littlewood) for \$27,000. On March 29, 1988, the Littlewoods sold the same lot to the Archibalds for \$38,000.

The City adjusted the previous valuation of \$36,000 by a minus 20 percent for unimproved and a minus 35 percent for size and topography.

The assessed valuation as of April 1, 1986, was \$23,100.

The Board of Tax and Land Appeals Review Appraiser, Mr. J. Philip Estey, concurred with the City figure as reported on April 18, 1988, after inspecting the property, "no change in value - as adjusted - check sale price value."

The Board finds the correct 1986 assessment to be \$23,100, as assessed.

The Board therefore rules the Taxpayers have 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

Raymond J. Damour, Member

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

Date: November 22, 1988

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I certify that copies of the within Decision have this date been mailed, postage prepaid, to Wesley J. and Cheryl A. Coburn, taxpayers; and the Chairman, Board of Assessors of Lebanon.

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Michele E. LeBrun, Clerk

Date: November 22, 1988

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