

**Ralph M. Nicosia-Rusin and Jennifer L. Nicosia-Rusin
v.
Town of Hollis**

Docket No. 3537-86

DECISION

A hearing in this appeal was held, as scheduled, on Thursday, May 12, 1988. The Taxpayers were represented by Ralph M. Nicosia-Rusin, owner. The Town was represented by Dominic S. D'Antoni, Appraiser.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$184,400 (land, \$75,100; buildings, \$109,300) placed on their real estate located on 41 French Mill Road (Map 10, lot 160) for the 1986 tax year.

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

On April 20, 1987, the Town of Hollis reduced the assessment on the land from \$75,200 to \$75,100 and on the building from \$126,800 to \$109,300, for a combined reduction of \$202,000 to \$184,400.

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The Taxpayer asked the Board to review the land assessment as reduced, to determine whether an additional \$10,000 downward adjustment was warranted. The Taxpayer contends that the 2.02 acre lot has a "significant slope running the length of the land, limiting the location, size and type of house that could be built on lot without a zoning variance." The appellant submitted assessment record cards for lots located at 14 Springvale Drive, 16 Wright Road and 19 Louise Drive. The subject lot was valued at \$40,000 for the home site and \$15,000 per acre for the rear acreage. A 10 percent topographical adjustment was given on the front acre and a 60 percent topographical adjustment was made on the rear acre.

The Board of Tax and Land Appeals Review Appraiser, Mr. J. Philip Estey, inspected the property on February 18, 1988, and concurred with the Town's abated figures on land and buildings.

Mr. Dominic D'Antoni, the Town's representative, stated that he felt the subject property was assessed consistent with the other lots on the street. He also stated that there were no sales to show any justification for additional depreciation for slopes on the Nicosia-Rusin lot.

The Board finds the correct 1986 assessment to be:

\$75,100 as abated

\$109,300 as abated

\$184,400 total

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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: October 28, 1988

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Ralph M. Nicosia-Rusin and Jennifer L. Nicosia-Rusin, taxpayers; and the Chairman, Selectmen of Hollis.

Michele E. LeBrun, Clerk

Date: October 28, 1988