

Kent M. Royce and Betty Jane Royce
v.
Town of Jaffrey

Docket No. 3551-86

DECISION

A hearing in this appeal was held, as scheduled, on August 30, 1988. The Taxpayers were not represented. 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 \$69,450 (land, \$28,900; buildings, \$40,550) placed on their real estate, identified as Map 33, Lot 8, located on Squantum Road for the 1986 tax year. The subject property consists of 1.3 acres of land improved with a one and a half story residence. The Taxpayers also own two other parcels identified as Map 33, Lot 6 and assessed in current use for \$1,150 and another parcel identified as Map 54, Lot 35 and assessed for \$77,800 (land, \$12,750; buildings, \$65,050).

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 100 percent for the 1986 tax year for the Town of Jaffrey. Based on that ratio the Taxpayers assessment on the property appealed equates to a market value of \$69,450, as of April 1, 1986.

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The Taxpayers argued, by mail, that the major complaint is on the land, which in their opinion was overassessed compared to abutting lots. The Taxpayers also argued the land area was 1.3 acres. The Taxpayers further argued the lot had not been assessed as a triangular lot, which affected the front foot pricing. The Taxpayers also argued the physical characteristics of the lot did result in a lower assessment.

The Town's representative argued that it was not a triangle shaped lot, therefore, it was not triangulated in the calculation of the value for assessment. The Town's representative further testified the 2 acres was derived from the tax map of the Town.

The Board's review appraiser, in his report, stated the Town maps were very unclear upon examination. The Board's review appraiser further reported, by scaling and multiplication he arrived at a land area near the 1.3 acres. The Board's review appraiser also reported the triangle method of lot calculation results in a 253 foot figured frontage. The Board's review appraiser also reported from his on site inspection, the lot drops off into a low area on the right side of the dwelling, which warranted an increase in the depreciation for topography.

The Board finds the report of it's review appraiser the most compelling evidence of the size condition and value of the subject property.

For the above stated reasons, the Board rules that the proper assessment for the 1986 tax year is:

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Land	\$20,600
Building	<u>\$40,550</u>
Total	\$61,150

If the taxes have been paid, the amount paid on the value in excess of \$61,150 on Map 33, Lot 8, 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

George Twigg, III, Member

(Mr. Damour did not sit.)

Raymond J. Damour, Member

(Concurred, unavailable for
Peter J. Donahue, Member

signature)

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Kent M. & Betty Jane Royce, taxpayers; and the Chairman, Selectmen of Jaffrey.

Michele E. LeBrun, Clerk

Date:

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