Robert W. Meshanic and Phyllis S. Meshanic
v.
Town of Jaffrey

Docket No. 3565-86

DECISION

A hearing in this appeal was held, as scheduled, on August 10, 1988. The Taxpayers represented themselves. The Town was represented by Mary Pinkham, Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of $39,550 (land, $31,500; buildings, $8,050) placed on their real estate, located on 115 Dublin Road (Map 9, Lot 3) for the 1986 tax year.

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

The Taxpayer purchased the subject property in 1976 for $11,500.

The land area is .92 acre with 200 feet of road frontage.

The Taxpayer's told the Board of Tax and Land Appeals that the Town Beach is one mile away and that the well and septic are not suitable for year round use.

According to the appellants, the neighbors told them they were overassessed.

The Town's representative, Ms. Mary Pinkham, of the Department of Revenue Administration, said the property is in a 'nice' area, Monadnock State Park not far, and the building class and depreciation of 10 percent physical and 20 percent functional were appropriate adjustments. A $1,000 deduction for the dug well was recommended.

The Board's Review Appraiser, Mr. Robert Quinn, filed the following comments in his written report.

"This camp consists of two sheds placed together without a connecting doorway except going outside of one room across the deck and into the other room.
The shed roof construction drops from approx 8' in front to 4 1/2+/-in rear over only an 8' span.

The deck is rotted and in poor condition.

This camp is very small and has no redeemable features from a valuation standpoint, except that it is in the woods. The land lot has no views of the mountains, and is not close enough to the lakes or town beaches to cause any attraction.

Based upon the theory of substitute utility, it's substitute capability is limitless."

The Board finds the subject property should be reduced $1,000 for the dug well and should have an additional 10 percent deducted for physical depreciation to the house and an additional 30 percent functional depreciation applied to the house.

The Board rules the correct 1986 assessment to be:

Land	$30,500	as adjusted
Buildings	$3,780	as adjusted
Total	$34,280	as adjusted

If the taxes have been paid, the amount paid on the value in excess of $34,280 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

_ Peter J. Donahue, Member

Date: November 29, 1988

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Robert W. & Phyllis S. Meshanic, taxpayers; and the Chairman, Selectmen of Jaffrey.

_ Michele E. LeBrun, Clerk

Date: November 29, 1988

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