

John G. McIntyre

v.

Town of Salem

Docket No. 3620-87

DECISION

A hearing in this appeal was held, as scheduled, on June 2, 1989. The Taxpayer was not represented. The Town was represented by Normand Pelletier, Assessor.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$31,900 (land, \$7,750; building, \$24,400) placed on his real estate, located at King's Court, 14 Tiffany Road for the 1987 tax year.

The parties agreed that the equalization ratio for the Town of Salem for the 1987 tax year was 38%.

The Taxpayer complained in a letter to the Board of Tax and Land Appeals that he was overassessed for his three room apartment (turned condominium). He described financial problems experienced by condominium owners as well as lack of privacy, noise, dogs, children and higher taxes and condominium fees.

The Town's representative, Mr. Norm Pelletier, told the Board the Taxpayer was given an estimated tax based on the previous tax year.

Problems experienced by new owners were not reflected in the market place in 1987.

Mr. J. Philip Estey filed his report on March 6, 1989. He found no basis for abatement.

The Board of Tax and Land Appeals finds the correct 1987 assessment is \$31,900 (as assessed).

The Board therefore rules the Taxpayer has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in

John G. McIntyre v. Town of Salem

excess of the Taxpayer's 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

Peter J. Donahue, Member

(Mr. Franklin did not sit.)
Paul B. Franklin, Member

Date: February 21, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to John G. McIntyre, taxpayer; and the Chairman, Selectmen of Salem.

Michele E. LeBrun, Clerk

Date: February 21, 1990

0009

John G. McIntyre
v.
Town of Salem

Docket No. 3620-87

ORDER RE REQUEST FOR RECONSIDERATION

By letter dated March 8, 1990, and received on March 14, 1990, the Taxpayer requested reconsideration of the Board's Decision in the above entitled case dated February 21, 1990.

The Board denies the request for reconsideration for the following reason:

The Taxpayer did not offer to present any evidence that existed but was unavailable at the time of the original hearing. See New Hampshire Code of Administrative Rules Part Tax 201.05 (d).

The order is, therefore:

Request for reconsideration denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Chairman

George Twigg, III

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within Order have been mailed this date, postage prepaid, to John G. McIntyre, Taxpayer, and to the Chairman, Board of Selectmen, Town of Salem.

Michele E. LeBrun, Clerk