

Emery F. Boose and Evelyn R. Boose

v.

Town of Sandown

Docket No. 3629-87

DECISION

A hearing in this appeal was held, as scheduled, on April 6, 1989. The Taxpayers were represented by Emery F. Boose, one of them. The Town was not represented.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$29,044 (land, \$13,200; building, \$15,844) placed on their real estate, located at 36 Metacomet Drive (Map 2, Lot 13) for the 1987 tax year.

The parties agreed that the equalization ratio for the Town of Sandown for the 1987 tax year was 30 percent.

The Taxpayer described his A frame seasonal dwelling and submitted a plan and property record card.

The Taxpayer enlarged his deck in 1986 and the Selectman reassessed his property. They removed a 5 percent replacement cost factor and removed a 15 percent physical depreciation. The Town is being revalued for the 1989 tax year.

The Board of Tax and Land Appeals' review appraiser, Mr. Robert Quinn, inspected the property on December 28, 1988, and restored all of the adjustments which the Town removed.

The Board finds the best evidence to be that of its review appraiser's report (attached).

