

Ronald E. Murtha and Marjorie Murtha

v.

Town of Newbury

Docket No. 3630-87

DECISION

A hearing in this appeal was held, as scheduled, on July 14, 1989. The Taxpayers represented themselves. The Town was represented by George W. Bean, Appraiser and Carole A. Hockmeyer, Administrative Assistant.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$182,900 (land, \$144,300; building, \$38,600) placed on their real estate, located at Lakewood Manor for the 1987 tax year.

The parties agreed that the equalization ratio for the Town of Newbury for the 1987 tax year was 51%.

The Taxpayers state their case in the following written letter to the Town Selectmen:

"We would like to appeal the recent re-evaluation of our remaining property in Newbury. We feel the reduction for the sale of Lot "B" was not adequate.

When we subdivided, we attempted to divide the property in two equal parts. The tax bills and the assessment we received in 1983 reflected this. Lot "A" was assessed at \$43727.00 and Lot "B" was assessed at \$41745.00, thus confirming what we intended to do with an approximate 51%/49% split.

After the 1984 re-evaluation, we were told, after inquiring at Town Hall, that in the future the tax bills for adjacent property would be combined. With a new assessment of \$224300.00 for the land and using the 51%/49% split, the evaluation seemed fair and we did not question it further.

Our new evaluation reflects only an \$80,000.00 reduction, which is about 36% of the total value. We feel it should be closer to

\$109987.00 (49%). Additionally, to substantiate our request, the

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lot adjacent to the one we sold is valued at \$86500.00 and is a less desirable lot with less acreage and less frontage.

The Town was represented by Mr. George Bean who told the Board the last revaluation was in 1983. The lots in question were separate prior to 1983, but were combined in one for assessment purposes, (\$262,900 land and buildings) in 1983. When the lots were separated into two lots the "excess frontage" factor was lost.

Lot 1 (Kept) 345 front feet	\$143,000
Lot 2 (Sold) 335 front feet	\$128,500

Lot 2 sold on December 30, 1986, for \$365,000 according to the stamps.

Mr. Bean testified that the Knox lot was assessed for \$86,500 and sold in 1986 for \$175,000.

The Board of Tax and Land Appeals finds the correct 1987 assessment is \$182,900 (as assessed).

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

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Anne S. Richmond, Esq., Chairman

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George Twigg, III, Member

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Peter J. Donahue, Member

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

Date: January 23, 1990

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I certify that copies of the within Decision have this date been mailed, postage prepaid, to Ronald E. & Marjorie Murtha, taxpayers; and the Chairman, Selectmen of Newbury.

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Michele E. LeBrun, Clerk

Date: January 23, 1990

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