

Ruth C. Adams  
v.  
Town of Swanzey

Docket No. 3633-87

DECISION

A hearing in this appeal was held, as scheduled, on April 10, 1989. The Taxpayer was not represented. The Town was represented by Sean M. Casey, Appraiser, M.M.C., Inc.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessments of \$98,000 (land \$30,400; buildings \$67,600) for Map 39, Lot 8, \$2,500 on land for Map 39, Lot 9, and \$3,200 for Map 39, Lot 10, for a total assessment of \$103,700 placed on her real estate, located on Matthews Road, for the 1987 tax year. The subject properties consist of a framed dwelling situated on Map 39, Lot 8, which consists of 23 acres, plus 4.2 acres designated as Map 39, Lot 10, and 3.3 acres designated as Map 39, Lot 9.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 96 percent for the 1987 tax year for the Town of Swanzey. Based on that ratio the Taxpayer's assessment equates to a market value of \$108,000 as of April 1, 1987.

The Taxpayer, in her original letter of appeal to the Board received January 8, 1988, stated she felt her assessment is much too high since she was in the flood plain and also felt her assessment was too high because the town

was reassessed and her assessment went from \$33,000 to \$108,800.

The Town's representative explained that the site value had a factor of 110 percent and with the house lot of one acre and two acres supporting the house site the value of \$16,900 was derived. Mr. Casey further explained the excess acreage was valued at \$1,500 and assigned a 50 percent depreciation for topography, resulting in a value of \$13,500 for the balance of the 20 acres for Map 29, Lot 8.

Mr. Casey elaborated that road frontage was not a factor and the topography adjustment considers the flood-plain conditions.

Mr. Casey stated that the house was in over-and-above-average condition and was built in the 1940's. The appraiser stated the barns were not of much value. Mr. Casey acknowledged a sewer plant could be seen from the subject property but no depreciation was allowed as the plant was across the river from the subject.

In response to inquiries from the Board Mr. Casey indicated lots were selling in the \$15,000 to \$20,000 range and observed most of the sales were at the lower end of the range. Mr. Casey further stated the subject land was only useful as a home site and was not considered subdividable.

The Board's review appraiser, Mr. Quinn, inspected the interior of the subject property and noted functional deficiencies in his report to the Board.

The Board's review appraiser also noted the location of the site at the base of the mountain and noted also the poor condition of the sheds and barn. Mr. Quinn concluded by indicating functional depreciation should be applied to the dwelling and increased physical depreciation should be applied to the barn and sheds.

The Board finds the report of its review appraiser fleshed out the testimony of the Town's representative. The Board finds the proper assessment of the buildings to be \$65,000 and the 3 acres of land serving as a home site to be \$15,000, with the balance of the land, considering its condition and location, to be worth \$500 an acre, for a total back-land assessment of \$13,750.

For the above stated reasons the Board rules the proper assessment for all of the Taxpayer's property to be \$93,750.

If the taxes have been paid, the amount paid on the value in excess of \$93,750 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

April 27, 1990

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Anne S. Richmond, Chairman

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George Twigg, III

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Peter J. Donahue

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(Mr. Franklin did not sit)

Paul B. Franklin

I certify that copies of the within decision have been mailed this date, postage prepaid, to Ruth C. Adams, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Swanzey.

April 27, 1990

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Michele E. LeBrun, Clerk