

**Constance A. Fiala and George Fiala**

**v.**

**Town of Atkinson**

**Docket No. 3672-87**

**DECISION**

A hearing in this appeal was held, as scheduled, on April 7, 1989. The Taxpayers represented themselves. The Town was not represented.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$141,600 total (land, \$37,800; buildings, \$103,800) placed on their real estate, located on Crown Hill Road for the 1987 tax year as reported to the Board of Tax and Land Appeals by the Selectmen's Assistant, Jane E. Cole.

The parties agreed that the equalization ratio for the Town of Atkinson for the 1987 tax year was 46%.

The appellants position is that the garage was unfinished, not insulated and the floor had a rough surface with some cracks in the cement.

The Town's position was submitted by a letter as follows:  
"On September 13, 1987, the assessor was sent to the Fiala home in response to the Fiala's application for a solar system abatement. The assessor added in to the valuation a pool for \$5,500 and a fence at \$500. He also added in a room built in over the garage, valued the garage a \$13,200, and eliminated a 10% functional depreciation on the home given because the house not complete. Total assessed value was \$141,600, including \$37,000 for land, \$84,600 on the house, \$13,200 on the garage, \$5,500 for the pool and \$500 for a fence.

Mr. Fiala appealed his assessment and, on November 24, 1987, the assessor noted he had inspected the house with Mr. & Mrs. Fiala. Mr. Fiala stated that the house is complete, but there is no finished room over the garage. Mr. Lessard recommended a reduction in the

assessment

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on the garage from \$13,200 to \$8,100. Based on his recommendation, the Selectmen granted an abatement to Mr. Fiala's 1988 taxes. Valuations were amended to \$37,800 for land, \$84,600 for the house, \$8,100 on the garage, \$5,500 on the pool and \$500 for the fence, with a total valuation of \$136,500.00"

The Board of Tax and Land Appeals Review Appraiser, Mr. J. Philip Estey, inspected the property on December 29, 1988, and filed these comments in his written appraisal.

"April 1, 1987. Value as adjusted. Increased physical depreciation on garage floor."

The Board finds the correct 1987 assessment to be:

Land	\$37,800
House	84,600
Garage	7,650 (as originally assessed)
Pool	5,500
Fence	<u>500</u>
Total Assessment	\$136,050

If the taxes have been paid, the amount paid on the value in excess of \$136,050 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

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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: October 17, 1989

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I certify that copies of the within Decision have been mailed this date, postage prepaid, to Constance A. & George Fiala, taxpayers; and the Chairman, Selectmen of Atkinson.

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Michele E. LeBrun, Clerk

Date: October 17, 1989

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