

Charles S. Marston and Anne M. Marston
v.
Town of Meredith

Docket Nos. 3677-87 and 4165-88

DECISION

These appeals, having been consolidated for hearing, were heard as scheduled on July 13, 1989. The Taxpayers represented themselves. The Town was represented by David W. Bolton, Appraiser, M.M.C., Inc.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$300,600 (land, \$215,000; buildings, \$85,600) placed on their real estate located on Eaton Avenue at Spindle Point, for the 1987 and 1988 tax years. The subject property consists of a two-story colonial-style residence with 150 feet of frontage on Cummings Cove.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 96 percent for the 1987 tax year for the Town of Meredith. Based on that ratio the Taxpayers' assessment equates to a market value of \$313,125 as of April 1, 1987.

The Taxpayers stated they were particularly appealing the value of the portion of the property with the 150 feet of frontage on Cummings Cove. Mr. Marston stated that 63 feet of the frontage was wetlands and that a brook drains through the property to the frontage via a pressure ridge.

The Taxpayers compared their property assessment with the assessment of

neighbors and cited a sale of several years prior to the assessment date of

\$150,000 and a current assessment of \$315,000. Mr. Marston concluded that he felt that the proper assessment for the subject property was \$222,896 and testified the fair market value as of April 1, 1987, would have been \$225,000.

Mr. Bolton stated for the Town he agreed a portion of the subject land was wetland and observed that the Taxpayer was failing to look at the property as a whole. The appraiser stated the acre was assessed as a prime site and noted the balance of the land was adjusted for depreciation due to topographical features. Mr. Bolton observed the stream had been channelized with riprap and noted the waterfront property was adjusted for topographical features such as the wet portion.

The Taxpayer rebutted he was unable to obtain a permit to fill in the wetland. Mr. Marston also observed a neighbor with 185 feet of frontage on one acre of land had an assessment of \$192,100.

The Board's review appraiser observed in his remarks that the topography adjustments used coincide with the land topography adjustments and that comparable land values were present on parcels nearby the subject property.

The Board finds the Taxpayers relied primarily on presenting evidence of a percentage of a portion of their property being in wetlands as the basis for their appeal for abatement. The Board finds the Taxpayers presented no evidence of market value of comparable properties, especially sales on or about April 1, 1987. The Board finds that the Town properly represented that the subject property must be examined as a whole and that one portion in isolation could not be properly changed for assessment purposes without reference to the total property. The Board further finds its review appraiser recommended no adjustment in the assessment.

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

April 27, 1990

Anne S. Richmond, Chairman

(Mr. Twigg did not sit)
George Twigg, III

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within decision have been mailed this date, postage prepaid, to Charles S. and Anne M. Marston, the Taxpayers, to the Chairman, Board of Selectmen, Town of Meredith, and to David W. Bolton, M.M.C., Inc.

Michele E. LeBrun, Clerk

April 27, 1990