

George J. O'Connor

v.

Town of Nottingham

Docket No. 3681-87

DECISION

A hearing in this appeal was held, as scheduled, on March 22, 1989. The Taxpayer was represented by George O'Connor and Peggy Evans. The Town was represented by Gary J. Roberge, Appraiser/Nottingham, Philip C. Fernald, Selectman and Linda R. Hoyt, Administrative Assistant/Nottingham.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$120,900 (land, \$29,800; building, \$91,100) placed on his real estate, located on Cooper Hill Road for the 1987 tax year.

The parties agreed that the equalization ratio for the Town of Nottingham for the 1987 tax year was 90%.

The Taxpayer based his appeal on the fact that the house was assessed on the "assumption" that there was two baths and three bedrooms, when actually there was one and a half baths and two bedrooms (3/2 point val. 13; 2/1 1/2 point val. 14).

He also described a wet basement and ceiling and walls hung with sheetrock (not taped).

The Town's Representative, Mr. Gary Roberge, explained a matrix concept with respect to the ratio of baths to bedrooms, which had an element of inconsistency based on the effective valuation which results.

The Town requested 10 days to revise their appraisal based on the Taxpayer's testimony.

Subsequently the Town notified the Board of Tax and Land Appeals by letter of the following adjustments:

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"This is to notify the Board that the Town of Nottingham is making an adjustment to Mr. O'Connor's property valuation as per the enclosed property record card reducing the total value to \$114,500. The Building value has been adjusted from \$85,800 to \$79,400 due to a functional adjustment for water problems in the basement area and corrected finished/unfinished sections in the basement.

An inspection of the property was performed on March 25, 1989 by Avitar Appraisal.

The appropriate abatement will be given on 1987 and 1988 taxes in order to correct the records."

The Board of Tax and Land Appeals rules the correct 1987 assessment is:

Land	\$29,800
Building	\$79,400
Extra Features	<u>\$ 5,300</u>
Total	\$114,500

If the taxes have been paid, the amount paid on the value in excess of \$114,500 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

(Ms. Richmond did not sit.)
Anne S. Richmond, Esq., Chairman

George Twigg, III, Member

Peter J. Donahue, Member

Paul B. Franklin, Member
Acting Chairman

Date: February 14, 1990

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I certify that copies of the within Decision have this date been mailed, postage prepaid, to George J. O'Connor, taxpayer; and the Chairman, Selectmen of Nottingham.

Michele E. LeBrun, Clerk

Date: February 14, 1990

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