

Patrick J. Leonard and Glenda N. Leonard

v.

Town of Epping

Docket No. 3684-87

DECISION

A hearing in this appeal was held, as scheduled, on March 15, 1989. The Taxpayers represented themselves. The Town was not represented.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$100,600 (land, \$20,700; buildings, \$79,900) placed on their real estate, located on 4 Tilton Woods for the 1987 tax year.

The parties agreed that the equalization ratio for the Town of Epping for the 1987 tax year was 24%.

The Taxpayer submitted the following written statement:

"The tax assessed on our new house in Epping came as a tremendous shock.

There must surely be some mistake.

Though the house sits on a 7 acre lot you will see from the enclosed map that most of the acreage is designated as a flood zone. Moreover, there is not sufficient frontage on the road to build another house on the lot.

The house has approximately 2,000 sq. ft. of living space and as the basement houses a swimming pool it can never be used as living space. The road is privately maintained, there are no water, sewerage or garbage collection services provided by the town.

A detailed analysis of the tax assessed on properties of a similar type in the surrounding areas shows that the prevailing rates are only 60 - 70% of our assessment. We had anticipated (sic) taxes of that level and feel that the rate levied, if not in error, is punitive, discriminatory against new entrants to the area and grossly out of line with other areas of the state. At this level of taxation our property is unsaleable.

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With regard to the 1987 taxes in particular, we would like to point out that building was not completed until mid-June."

The land was purchased in January of 1986 for \$44,000. The property was not landscaped as of April 1, 1987. No further subdivision allowed by deed. The swimming pool in the basement could be a detriment to value of house. There are limited number of buyers interested in a house with an indoor pool.

The Board of Tax and Land Appeals' Review Appraiser, Mr. J. Philip Estey, inspected the property on November 14, 1988, inside and out.

He found the following adjusted value.

Land	\$16,050
Building	<u>\$47,080</u>
Total	\$63,130

The Board rules that the correct 1989 assessment is \$63,130.

If the taxes have been paid, the amount paid on the value in excess of \$63,130 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

Anne S. Richmond, Esq., Chairman

George Twigg, III, Member

(Mr. Donahue did not sit.)
Peter J. Donahue, Member

Paul B. Franklin, Member

Date: January 16, 1990

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I certify that copies of the within Decision have this date been mailed, postage prepaid, to Patrick J. & Glenda N. Leonard, taxpayers; and the Chairman, Selectmen of Epping.

Michele E. LeBrun, Clerk

Date: January 16, 1990

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