

Richard C. Sawtelle

v.

Town of Windham

Docket No. 3685-87

DECISION

A hearing in this appeal was held, as scheduled, on June 21, 1989. The Taxpayer was represented by Richard C. Sawtelle. The Town was represented by Donald W. Dollard, Assessor.

The Taxpayer appeals, pursuant to RSA 79-A:10, the assessment of \$23,310 (land, \$17,100; building, \$6,210) placed on 17-C-5 and the assessment of \$5,490 (land only) placed on 17-C-3 for the 1987 tax year.

The parties agreed that the equalization ratio for the Town of Windham for the 1987 tax year was 45%.

In his written appeal the Taxpayer stated, "It is my opinion that the land and building are overassessed in comparison with other assessments on comparable property."

The Taxpayer submitted three comparable properties, belonging to Titcomb, West and Jacobs.

The subject property is on a dirt road, has a holding tank and community well water.

Jacobs

Land	\$17,060	
Building	<u>\$19,270</u>	
Total	\$36,330	(sold on July 17, 1987 for \$69,640)

The 100% market value of Jacobs \$36,330 equates to \$80,600.

West

Land	\$11,400
Building	<u>\$6,240</u>
Total	\$17,640

Titcomb

Land	\$11,400
Building	<u>\$13,430</u>
Total	\$24,830

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On Lot 17-C-3 the Town gave a 50% discount for its being non-buildable.

The Board therefore rules the Taxpayer has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayer's just share of the common tax burden. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

(Ms. Richmond did not sit.)

Anne S. Richmond, Esq., Chairman

George Twigg, III, Member
Acting Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: February 26, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Richard C. Sawtelle, taxpayer; and the Chairman, Selectmen of Windham.

Michele E. LeBrun, Clerk

Date: February 26, 1990

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