

**Eleanor Coleman
v.
Town of Meredith**

Docket No. 3712-87

DECISION

A hearing in this appeal was held, as scheduled, on August 10, 1989. The Taxpayer was represented by herself and John Coleman, son. The Town was represented by David W. Bolton, Town of Meredith/M.M.C., Inc. and Arthur A. Morrill.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$192,700 (land, \$161,900; building, \$30,800) placed on her real estate, located on Cressy Road for the 1987 tax year.

The parties agreed that the equalization ration for the Town of Meredith for the 1987 tax year was 96%.

The original assessment on the subject property (M31-016-000) was \$221,100. It was reduced by the Town on the recommendation of the mass appraisal firm, M.M.C., Inc., by \$28,400.

The Taxpayer described their lot as, "steep at the shoreline, inaccessible in the winter, house on piers, no insulation, unknown septic system."

In spite of the above description the Taxpayer said the cottage value was not contested. The lot value was challenged by the Taxpayer because of the lack of a good view further limited by a heavily treed condition. Zoning requires 150' frontage. The subject lot has 280' and cannot be further subdivided.

The Town used comparable properties owned by Young and Englehardt. A 70% factor was used on the subject to recognize a steep topographical condition on

the waterfront.

The Board rules the correct 1987 assessment to be \$192,700 (as assessed).

Eleanor Coleman v. Town of Meredith

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 Eleanor Coleman, taxpayer; and the Chairman, Selectmen of Meredith.

Michele E. LeBrun, Clerk

Date: February 26, 1990

0009