

Edward G. Acker and Bessie H. Acker  
v.  
City of Keene

Docket No. 3736-87

DECISION

A hearing in this appeal was held, as scheduled, on September 5, 1989. The Taxpayers and the City were not represented.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$184,300 (land, \$23,800; buildings, \$160,500) placed on their real estate, located at 101 Court Street for the 1987 tax year.

The Taxpayers submitted the following written summary of reasons why an abatement is sought.

"Our main contention is that the house is not comparable to others in that it has no central staircase and the only access to the second floor is via the narrow, winding back stairs. To re-install the central stairs would require removing the room, plumbing (sink, toilet, etc.) installed by the previous owner and re-building the stairwell. The estimated cost is \$20,000. Because of the age and nature of construction, much of the work would have to be custom-made.

Until this is done, the house is not worth the assessed value of \$184,300 to a buyer for either a residence or conversion to offices."

The Board's Review Appraiser, Mr. J. Philip Estey, filed a written report and recommended "no change" in assessed value based on the following comparable properties listed in his January 30, 1989 report:

Newman 267 Court Street  
Horne 289 Court Street  
Swahnberg 117 Court Street  
Freits 303 Court Street

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The Board of Tax and Land Appeals finds that while the subject property needs work, the Taxpayers have offered no recent sales of similar property to show disproportionate 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

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Anne S. Richmond, Esq., Chairman

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George Twigg, III, Member

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Peter J. Donahue, Member

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Paul B. Franklin, Member

Date: February 14, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Edward G. & Bessie H. Acker, taxpayers; and the Chairman, Board of Assessors of Keene.

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Michele E. LeBrun, Clerk

Date: February 14, 1990

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