

**Anthony Malpica and Michele Malpica
v.
Town of Grafton**

Docket No. 3740-87

DECISION

A hearing in this appeal was held, as scheduled, on January 24, 1989. The Taxpayers were represented by Michele D. Malpica, one of them. The Town was not represented.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$29,700 (land, \$8,950; buildings, \$20,750) placed on their real estate, located on Height of Pond Road for the 1987 tax year.

The parties agreed that the equalization ratio for the Town of Grafton for the 1987 tax year was 66 percent.

The Taxpayer told the Board that on April 1, 1987, their well was contaminated and they were unable to live in their home. The source of the pollution was through a 25' culvert which put waste water from the top of the hill under the road on their property.

Most of the house was subsequently torn down and a new well installed. The Taxpayer said that on April 1, 1987, she felt the value of the lot was for land only, "between \$10 - 15,000".

The Board finds the property suffers serious economic depreciation and applies a 75 percent factor to the building, which was uninhabitable on April 1, 1987.

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The Board rules the correct assessment on April 1, 1987 was:

Land	\$8,900
Building	<u>\$5,250</u>
Total	\$14,150

If the taxes have been paid, the amount paid on the value in excess of \$14,150 is to be refunded with interest at six percent per annum from date of payment to date of refund.

SO ORDER.

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Esquire, Chairman

George Twigg, III, Member

Peter J. Donahue, Member

Date: 2/24/89

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Anthony & Michele Malpica, taxpayers; and the Chairman, Selectmen of Grafton.

Michele E. LeBrun, Clerk

Date: 2/24/89

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