

**David P. Turcotte**  
**v.**  
**Town of Nottingham**

**Docket No. 3742-87**

**DECISION**

A hearing in this appeal was held, as scheduled, on March 21, 1989. The Taxpayer was represented by David P. Turcotte and Henry J. Turcotte, R.E. Broker and of the appellant. The Town was represented by Gary J. Roberge, Appraiser.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$143,700 (land, \$70,200; buildings, \$73,500) placed on his real estate, located on Lakeview Drive (Map 0071, Lot 0089, 1.92 acres with a waterview) for the 1987 tax year.

The parties agreed that the equalization ratio for the Town of Nottingham for the 1987 tax year was 90%.

The appellant states in his written appeal to the Town that, "The house has yet to be finished and the lot has been assessed 20-30 thousand more than neighboring lots, some of which are larger."

The appellant was granted an abatement by the Town in the amount of \$9,200 in 1988.

The Taxpayer compared Lots 1, 105, 90 and 3 to his own. All have deeded beach rights as does the subject.

The Town's representative, Mr. Roberge, stated that Lots 93, 90, 87, 91 and 29 were comparable and were given a 1.75 factor for beach access. Some lots were not given the 1.75 factor based on what those owners told AVITAR. Mr. Roberge testified that properties were valued with consistency and if any of the Taxpayer's comparables were assessed incorrectly, based on

misinformation, then

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they should be corrected upward, rather than lower a perfectly good assessment. All have deeded rights to 3 Lots (2 beaches and one boat lot).

The Boards Review Appraiser inspected the property on December 29, 1988, and found the land was equally assessed with abutters. His building value was substantially the same as the Towns.

The Board rules the correct 1987 assessment to be \$143,700 (land, \$70,200; buildings, \$73,500), as assessed.

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

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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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(Mr. Franklin did not sit.)  
Paul B. Franklin, Member

Date: October 17, 1989

I certify that copies of the within Decision have been mailed this date, postage prepaid, to David P. Turcotte, taxpayer; and the Chairman, Selectmen of Nottingham.

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Michele E. LeBrun, Clerk

Date: October 17, 1989

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