

**Wayne R. Kaufmann and Teresa M. Kaufmann**

**v.**

**Town of Newfields**

**Docket No. 3748-87**

**DECISION**

A hearing in this appeal was held, as scheduled, on July 6, 1989. The Taxpayers were not represented. The Town of Newfields was represented by John McSorley, Department of Revenue Administration and Diane Frechette, Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$105,050 (land only) placed on their real estate, located on Map 203, Lot 16, Route 85 for the 1987 tax year.

The parties agreed that the equalization ratio for the Town of Newfields for the 1987 tax year was 100%.

The Taxpayer submitted a bank appraisal which allocated \$50,000 for the land (and \$96,355 for a house and landscaping built in 1988).

The subject lot is 2 acres in size whereas all comparables used in the bank appraisal were 1/2 acre or less, with no adjustment for differences in size. Furthermore, all of the Taxpayers' comparables were in Exeter.

No purchase price for the subject lot is available as it was a gift from the appellants father.

The Board of Tax and Land Appeals finds the correct assessment for 1987 is \$105,050.

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.

Wayne R. Kaufmann and Teresa M. Kaufmann v. Town of Newfields

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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(Mr. Donahue did not sit.)  
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 Wayne R. & Teresa M. Kaufmann, taxpayers; the Chairman, Selectmen of Newfields; and Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

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Michele E. LeBrun, Clerk

Date: February 14, 1990

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