

**Robert C. Salvage**  
**v.**  
**Town of Meredith**

**Docket No. 3749-87**

**DECISION**

A hearing in this appeal was held, as scheduled, on February 8, 1989. The Taxpayer represented himself. The Town was represented by Wayne R. Peterson, Appraiser Consultant M.M.C. Inc. and Debbie Pelczar, Assessing Coordinator.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$18,400 placed on his real estate, located on Map 26, Lot 52 (3.2 acres) for the 1987 tax year.

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

The Taxpayer told the Board that a 400' access road would have to be put in to reach the most buildable part of the subject lot. The topography would make this expensive on the first 100 feet. One acre is located in New Hampton and 3.2 acres in Meredith. The only access is from the Meredith side.

Mr. Wayne Peterson (M.M.C.), representing the Town, used a comparable (Lot 53) which sold April 16, 1987 for \$39,000 (3.31 acres) and adjusted for frontage on two streets and less desirable aspects of the subject property.

The Board finds the subject lot requires additional functional depreciation for poor access and the jurisdictional problems which an owner must contend with when a parcel of land lies in two towns.

The Board rules the correct assessment in 1987 for Lot 52 was \$15,800.

Robert C. Salvage v. Town of Meredith

If the taxes have been paid, the amount paid on the value in excess of \$15,800 is to be refunded with interest at six percent per annum from date of payment to date of refund.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

— Anne S. Richmond, Esquire, Chairman

— George Twigg, III, Member

— Peter J. Donahue, Member

— Paul B. Franklin, Member

Date: 4/26/89

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Robert C. Salvage, taxpayer; and the Chairman, Selectmen of Meredith.

— Michele E. LeBrun, Clerk

Date: 4/26/89

0009