

**William H. Kowenhoven and Regina M. Kowenhoven  
v.  
Town of Henniker**

**Docket No. 3751-87**

**DECISION**

A hearing in this appeal was held, as scheduled, on February 2, 1989. The Taxpayers were represented by William H. Kowenhoven, one of them. The Town was represented by Arthur A. Morrill, Appraiser Supervisor, Department of Revenue Administration and Bruce J. Bean, Associate Appraiser, Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$211,150 (land, \$161,050; buildings, \$50,100) placed on their real estate, located on south side of Gulf Road (Lot 581-C, 168 acres) for the 1987 tax year.

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

The Taxpayer told the Board that he felt the only point of contention was the valuation placed on the road frontage, "building data is not pertinent since only land road frontage assessment is in question".

The Taxpayer submitted several exhibits which focused on a 29 acre "comparable" (Lot 581-X) which sold for \$329,950 (April 1, 1988).

The Taxpayer placed great emphasis on the limiting influence of a power line which was on the subject property and ran parallel to a substantial portion of the road frontage.

The Town took issue with the Taxpayer as the comparability of Lot 581-X and the subject 581-C required too many adjustments.

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The Town pointed to the extensive developable frontage of 581-X as well as the fact that no interior roads were necessary to develop Lot 581-X. The Town noted the Taxpayer was comparing appraisal values, not market value. "Comparables may be underassessed" said the Town.

The Taxpayer testified that he believed the fair market value on April 1, 1987 of his 168 acres was \$144,299.

The Board's review appraiser, Mr. J. Philip Estey, adjusted the frontage value for "rocky, low, wet brook, power lines. (as shown on town tax map.)" Mr. Estey inspected the subject property on November 3, 1988, and filed a written report.

The Board finds the best evidence to be that filed by its review appraiser and rules the correct 1987 assessment to be:

Land	\$136,850
Building	<u>\$ 50,100</u>
Total	\$186,950

If the taxes have been paid, the amount paid on the value in excess of \$186,950 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

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Anne S. Richmond, Esquire, Chairman

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George Twigg, III, Member

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Peter J. Donahue, Member

Date:



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I certify that copies of the within Decision have this date been mailed, postage prepaid, to William H. & Regina M. Kowenhoven, taxpayers; and the Chairman, Selectmen of Henniker.

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Michele E. LeBrun, Clerk

Date:

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