

**Maurice H. Simond, Jr. and Virginia M. Simond**

**v.**

**Town of Meredith**

**Docket No. 3766-87**

**DECISION**

A hearing in this appeal was held, as scheduled, on October 20, 1988. The Taxpayers represented themselves. The Town was represented by David C. Head, Senior Appraiser, M.M.C. Incorporated and Debra Pelczar, Assessing Coordinator.

The Taxpayers appeal the assessment of \$44,000 placed on their real estate located on Lake Pemigiwasset for the 1987 tax year. The subject property consists of approximately one acre, of which an estimated one half to three fourths is filled swampland and which is identified as Map R21, Lot 7. The Taxpayers also own an abutting parcel identified as Map R21, Lot 5, which is assessed for \$67,800 (land, \$51,300; buildings, \$16,500).

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 96 percent for the 1987 tax year for the Town of Meredith. Based on that ratio the Taxpayers assessment on the appealed property equates to a market value of \$45,850, as of April 1, 1987.

The Taxpayers argued the subject property was an undeveloped lot, which

is essentially filled in swampland with water frontage on a cove. The  
Taxpayers

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further argued the subject property was not buildable and would be classified wet land under today's standards. The Taxpayers argued they had not attempted to secure a building permit, and were of the opinion the previous owner might have succeeded in obtaining a building permit. The Taxpayers further testified a perc test was successfully conducted in one corner on a knoll, but that that portion of the subject property had flooded in the past.

The Town's representative argued separate lots have more value in the market place. The Town's representative also argued if the Taxpayers annexed the two lots, it would result in a lower total assessed value. The Town's representative further testified in his opinion if the subject parcel were annexed and the Taxpayers property treated as one, the assessment might be reduced \$20,000.

The Board's review appraiser conducted an on site inspection of the subject property. The Board's review appraiser reported to the Board he observed the shallow and swampy nature of the shore front and recommended depreciation of 70 percent for the topography.

The Board finds the photographs in the record and the report of the review appraiser to be the best evidence of topographic condition of the subject property.

For the above stated reason, the Board rules that the proper assessment for the 1987 tax year is \$16,550.

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If the taxes have been paid, the amount paid on the value on Map R21, Lot 7, in excess of \$16,550 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, Esq., Chairman

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George Twigg, III, Member

(Mr. Damour did not sit.)  
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Raymond J. Damour, Member

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Peter J. Donahue, Member

Date: December 22, 1988

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Maurice H., Jr. & Virginia M. Simond, taxpayers; and the Chairman, Selectmen of Meredith.

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Michele E. LeBrun, Clerk

Date: December 22, 1988

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