

Patricia Remillard

v.

Town of Henniker

Docket No. 3771-87

DECISION

A hearing in this appeal was held, as scheduled, on February 1, 1989. The Taxpayer represented herself. The Town was represented by Arthur A. Morrill, Appraiser Supervisor, Department of Revenue Administration; Lois W. Brown, Selectman; and Bruce J. Bean, Associate Appraiser, Department of Revenue Administration.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$139,800 (land, \$72,750; buildings, \$67,050) placed on her real estate, located on north side Colby Hill for the 1987 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 access was a problem (has to go through Hillsboro). Police protection is not readily available, private road maintenance is required, there is no central heating, and there are no front or rear steps. The Taxpayer owns 140 acres which she "purchased 9 or 10 years ago". The house is insured for \$75,000 and the property has been listed with a local realtor for \$350,000 since September, 1988.

The Town's representative testified the building grade was an R-3. The house was given a 30 percent functional depreciation. A 50 percent access adjustment was given.

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The Board's review appraiser inspected the subject property on November 7, 1988, and reported "No change in value".

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

Anne S. Richmond, Esquire, Chairman

George Twigg, III, Member

Peter J. Donahue, Member

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Patricia Remillard, taxpayer; and the Chairman, Selectmen of Henniker.

Michele E. LeBrun, Clerk

Date:

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