

Sandra Adams and Josephine Austin

v.

Town of Newfields

Docket No. 3784-87

DECISION

A hearing in this appeal was held, as scheduled, on January 31, 1989. The Taxpayers were not represented. 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 \$54,750 (land, \$51,450; buildings, \$3,300) placed on their real estate, located on east side Piscassic Road (Map 08261, Lot 04765) for the 1987 tax year.

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

The Taxpayer submitted a letter describing many problems with the property including, but not limited to polluted well, failed septic system and a dilapidated dwelling, barely habitable. The Town said the property was for sale at \$65,000. The water is nearby and could be brought to the lot for \$5 - 10,000.

The Board's review appraiser was even less flattering in his description of the property. He said the house had little value and recommended a substantial reduction in value.

The Board rules the correct 1987 assessment to be:

Land	\$34,700
Building	<u>\$ 3,300</u>
Total	\$38,000

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If the taxes have been paid, the amount paid on the value in excess of \$38,000 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

Date: February 24, 1989

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Sandra Adams & Josephine Austin, taxpayers; and the Chairman, Selectmen of Newfields.

Michele E. LeBrun, Clerk

Date: February 24, 1989

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