

Stella A. Ciborowski

v.

Town of Greenland

Docket No. 3815-87

DECISION

A hearing in this appeal was held, as scheduled, on October 5, 1988. The Taxpayer was represented by Stephen G. Hermans, Esquire; Carolyn M. Beaulieu; John W. Udaloy, Jr.; Henry J. Ciborowski and Frederick Pettigrew. The Town was represented by Deana G. Calder, Project Supervisor, M.M.C. Incorporated.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$604,000 Map R, Block 1, Lot 5 and \$69,000 Map R, Block 2, Lot 1. The subject parcel under appeal, Map R, Block 1, Lot 5, consists of 18 acres of land, with 650 feet of frontage on Lafayette Road (Route 1) and 680 feet of frontage on Breakfast Hill Road.

The parties agreed that the assessment-sales ratio for the Town of Greenland for the 1987 tax year was 100 percent. Based on that ratio the Taxpayers appealed assessment equates to a market value of \$604,000.

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The Taxpayer argued the subject property had severe ledge along the frontage on Lafayette Road and ledge throughout the site. The Taxpayer further argued that the subject property is across from the Coakley Landfill. The Taxpayer argued the Coakley Landfill, across Route 1 from the subject, was listed as an EPA problem site, contaminated with jet fuel and many tons of waste.

The Taxpayer argued the subject property had no municipal water and no well on the property.

The Taxpayer's representative, Carolyn M. Beaulieu, testified the subject property was not on the market, but that land on Route 1 was valuable. The Taxpayer's representative testified there was a new development of condominium homes on an abutting property, and that municipal water service from the Town of Rye was close to the subject property. The Taxpayer's representative further testified the property was zoned commercial.

Mr. Udaloy testified for the Taxpayer, in his capacity as a banker, that it would be difficult to secure financing for a property with a high potential for contamination from a hazardous landfill.

Mr. Pettigrew testified for the Taxpayer, in his capacity as a commercial real estate salesman, that in his opinion the market value of the subject property was \$340,000. Mr. Pettigrew also testified the assessment would be all right if there were no ledge and no landfill nearby.

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The Town's representative argued the subject property had 600 feet on Route 1, and that the valuation was based on the potential for three commercial lots with the balance of the subject property treated as residential land. The Town's representative testified the appraisal factored in \$60,000 per lot for development costs. The Town's representative also testified the Coakley Landfill site might have an affect on the value of the subject property. The Town's representative argued property all along Route 1 has the highest commercial desirability in the Town and area in general.

The Board finds the Taxpayer did not present concrete evidence of the value of the subject property. The Board further finds the Taxpayer presented no evidence of contamination of the subject property.

The Board finds the Town based it's estimates of value of sales on Route 1 properties. The Board finds the Town correctly factored in zoning requirements and recognized the potential market for the subject property.

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 Taxpayers just share of the common tax burden. The ruling is therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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—
Anne S. Richmond, Esq., Chairman

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—
(Mr. Twigg did not sit.)
George Twigg, III, Member

—
Raymond J. Damour, Member

signature)
(Concurred, unavailable for
Peter J. Donahue, Member

Date: December 22, 1988

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Stephen G. Hermans, Esquire, counsel for the taxpayer, Carolyn M. Beaulieu/Ciborowski Associates; and the Chairman, Selectmen of Greenland.

—
Michele E. LeBrun, Clerk

Date: December 22, 1988

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