

**Martha H. Cox**  
**v.**  
**Town of Lincoln**

**Docket Nos. 3821-87 and 4182-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on August 3, 1989. The Taxpayer was not represented. The Town was represented by Robert G. Camp, Department of Revenue Administration.

The parties agreed to consolidate the 1987 and the 1988 appeals.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$146,550 (land, \$110,000; building, \$36,550) placed on her real estate, located on Map 21, Lot 5 for the 1987 and 1988 tax years.

The parties agreed that the equalization ratio for the Town of Lincoln for the 1987 and 1988 tax year was 100%.

The Town's representative Mr. Robert Camp testified that an error in measurement failed to include 652 square feet of living space.

The total square footage should be:

1908 sq. ft.	\$54,500		
x <u>\$28.50</u> sq. ft.	2,200		
\$54,500	2,000		
	<u>1,200</u>	\$110,000	Land
	\$59,800 x .90 =	<u>53,800</u>	Building
		\$163,800	Total

The Town used the following comparable sales:

<u>MAP</u>	<u>LOT</u>	<u>NAME</u>
21	001-06	Cohen
28	010-8	Berman

The Taxpayer paid \$142,500 on December 5, 1987.

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The Taxpayer in a written statement allege that the selling price included \$3,500 membership fee in a Racquet Club and Spa as well as \$10,000 for personal property.

No evidence was submitted to support a personal property appraised value of \$10,000. Real Estate Transfer Stamps reflect full purchase price. No adjustment for personal property included in sale.

The Board finds a possible underassessment owing to a mismeasurement by the town, which should be corrected in future assessments.

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

(Ms. Richmond did not sit.)  
Anne S. Richmond, Esq., Chairman

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George Twigg, III, Member

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Peter J. Donahue, Member

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Paul B. Franklin, Member  
Acting Chairman

Date: February 26, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Martha H. Cox, taxpayer; the Chairman, Selectmen of Lincoln; and Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

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Michele E. LeBrun, Clerk

Date: February 26, 1990

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