

Jay T. Abelli
v.
Town of Meredith

Docket No. 3823-87

and

Cara Abelli Zell
v.
Town of Meredith

Docket No. 3957-87

DECISION

By agreement of the parties, the above referenced cases were consolidated because of the similarity of the properties as well as the basis upon which the appeals are made. The hearing was held, as scheduled, on December 21, 1988. The Taxpayers were represented by Cara A. Zell and Jay T. Abelli. The Town was represented by Paul Loranger, M.M.C.

The Taxpayers appeal their 1987 assessment on Map U33, Block 13D, \$60,500.00 (1.6 acres) and Map U33, Block 13C, \$60,700.00 (1.73 acres).

The parties agreed that the equalization ratio for the Town of Meredith for the 1987 tax year was 96 percent.

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The Taxpayer submitted nine exhibits which included photos, a map, a letter from Louise Abelli, a copy of a letter to the Town, eight assessment cards, copies of tax bills and a comparable assessment record card belonging to Caverly for 11.68 acres (vacant land valued at \$66,500).

The following excerpts are taken from a letter submitted to the Selectmen of Meredith which describes the basis for the Taxpayer's appeals.

"I was very upset to receive the statement from the M.M.C. Inc. informing me that the assessed valuation of my property (Map U33, Block 13D, Lot 000) was to remain the same as originally assessed. (\$60,500.00) I do not feel that this valuation of by 1.6 acre lot is accurate or fair based upon the assessed valuations of lots of land similar in acreage, road frontage, topography and buildability within close proximity of my lot. My lot has a steep grade which leads up to a large portion of solid exposed ledge approximately two thirds back from the road. This slope and ledge would certainly detract from the marketability, salability, and buildability of this piece of property. I do not have legal beach rights or lake access from this piece of property. I do not have a water view.

Last fall, after first receiving notification by M.M.C. Inc., I set up a telephone interview with them (M.M.C.) and spoke in behalf of myself (Jay Abelli - Lot U33, 13D) and my sister (Cara Abelli Zell Lot U33, 13C) and questioned the new valuations 'because of the possible water view.' The following weekend I personally visited both lots and emphatically stress that there is absolutely NO WATER VIEW. We do not own the property across the street. (Between our lots and the lake.) Therefore, we have no control what-so-ever with being able to see the water. There are many trees and houses located between our lots and the water.

Finally, I strongly feel that with the instability of the present real estate market and the factors previously discussed, that this property does not warrant a valuation of \$60,500.00."

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The Town's representative, Mr. Paul Loranger, said he felt there was a water view and with the removal of trees on the subject lots, the water view

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could be enhanced.

He also testified that a gross error was made on the valuation of the Caverly lot. Instead of \$10.00 per front foot, the figure should have been \$100.00 per front foot.

The Board finds, from studying the Taxpayer's photos, that there is a water view through the bare trees on the abutting property although somewhat limited.

The Board finds the Caverly property to be not comparable in light of the appraisal error cited by the Town.

The Board therefore rules the Taxpayers have 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 on both the appeals of Jay T. Abelli and the appeal of Cara Abelli Zell. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Esquire, Chairman

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George Twigg, III, Member

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Raymond J. Damour, Member

(Mr. Donahue did not sit.)

Peter J. Donahue, Member

Date: December 30, 1988

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Jay T. Abelli and Cara Abelli Zell, taxpayers; and the Chairman, Selectmen of Meredith.

Michele E. LeBrun, Clerk

Date: December 30, 1988

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