

Lucille Comstock; Bruce V. Bouley and Alan D. Bouley

v.

Town of Meredith

Docket No. 3829-87

DECISION

A hearing in this appeal was held, as scheduled, on October 20, 1988. The Taxpayers were represented by Bruce Bouley. The Town was represented by David Head, MMC Senior Appraiser and Debbie Pelczar, Assessing Coordinator.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$95,100 (land, \$62,200; buildings, \$32,900) on R-14-36 and \$29,800, land only, on R-14-36 and \$29,800, land only, on R-14-38. [Land and buildings, Hawkins Road (off Chemung Road)] Map R14, Block 36, Meredith Center, NH, on shore of Wicwas Lake for the 1987 tax year.

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

The Taxpayer testified that lot #2 has 60' of road frontage, no shore frontage and a depth of 115'. Lot #3 has no road frontage, 100' of shore frontage and 100' depth.

He noted further, a White Mountain Power Company ROW over lot #2, shown on Taxpayer Exhibit #2.

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The Taxpayer said lot 38 was not buildable, but has not applied for a building permit, so he cannot say for sure.

The Town, represented by Mr. David Head, MMC Senior Appraiser, submitted the following comparable properties.

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Map #	Block #	Lot #
OR10	0006	0000
OR10	0008	0000
OR10	0013	0000
OR10	0014	0000
OR10	0025	0001

Mr. J. Philip Estey, the Board of Tax and Land Appeals, Review Appraiser, inspected the subject property on September 1, 1988, and remeasured the buildings. He found, contrary to the 24' x 24' base dimension that it was actually 22' x 22'.

The Board inquired of the Town as to the correct building valuation in light of Mr. Estey's re-measurement. Mr. Head indicated a further reduction of \$7,400 would be in order. ($\$32,900 - \$7,400 = \$25,500$).

The Board finds the correct 1987 assessment to be:

Land	\$62,200	as assessed
Building	<u>\$25,500</u>	as adjusted
Total	\$87,700	

If the taxes have been paid, the amount paid on the value in excess of \$87,700 is to be refunded with interest at six percent per annum from date of payment to date of refund.

SO ORDERED.

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BOARD OF TAX AND LAND APPEALS

— Anne S. Richmond, Esq., Chairman

— George Twigg, III, Member

— (Mr. Damour did not sit.)

— Raymond J. Damour, Member

— Peter J. Donahue, Member

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Lucille Comstock; Bruce V. Bouley and Alan D. Bouley, taxpayers; and the Chairman, Selectmen of Meredith.

— Michele E. LeBrun, Clerk

Date:

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