

Keith R. MacLeod and Joan M. MacLeod

v.

Town of Woodstock

Docket No. 3875-87

DECISION

A hearing in this appeal was held, as scheduled, on April 13, 1989. The Taxpayers were not represented. The Town was represented by Bonnie Ham, Selectman.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$53,400 (land, \$9,500; buildings, \$43,900) placed on their real estate, located at Alpine Village Condominiums, for the 1987 tax year. The subject property consists of a town-house style condominium unit numbered 85 and further identified as the St. Moritz model.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 42 percent for the 1987 tax year for the Town of Woodstock. Based on that ratio the Taxpayers' assessment equates to a market value of \$127,150 as of April 1, 1987.

The Taxpayers stated in their application for abatement of real estate tax received by the Board on May 2, 1988, they were applying for an abatement for the following reasons: "Taxes are high comparing to existing homes in area".

The Town presented evidence of sales and assessments for the St. Moritz model and noted the values vary reflecting various amenities such as decks and other construction features.

The Board's review appraiser examined the sales of similar St. Moritz units and determined the average selling price of those sales in 1987 to be \$131,950. The review appraiser concluded the subject property was fairly assessed.

The Board finds the Taxpayers presented no evidence of comparable sales or assessments to bolster their claim of high taxes compared to existing homes in the area. The Board finds the Town and its review appraiser presented evidence indicating the proper assessment of the subject property.

The Board 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 Taxpayers' just share of the common tax burden. The ruling is, therefore:

Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

April 27, 1990

Anne S. Richmond, Chairman

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

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within decision have been mailed this date, postage prepaid, to Keith R. and Joan M. MacLeod, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Woodstock.

Michele E. LeBrun, Clerk

April 27, 1990