

Sandor J. Farkas and Brooke B. Farkas

v.

Town of Meredith

Docket No. 3879-87

DECISION

A hearing in this appeal was held, as scheduled, on February 16, 1989. The Taxpayers were not represented. The Town was represented by Wayne R. Peterson, Appraiser/Consultant and Debra Pelczar, Assessing Coordinator.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$168,800 (land, \$116,300; buildings and improvements, \$52,500) placed on their real estate, located on Bear Island for the 1987 tax year. The subject property consists of a parcel of land of approximately 1.04 acres with 100' of water frontage and improved with a 36' x 50' camp with a fireplace and a dock.

Neither party challenged the Department of Revenue Administrations assessment-sales ratio of 96 percent for the 1987 tax year for the Town of Meredith. Based on that ratio the Taxpayer's assessment equates to a market value of \$175,800 on April 1, 1987.

The Taxpayers argued by letter, "We request an abatement of taxes on the property because as island residents with access to our property only during the summer months there is no way to benefit from the schools and the services available to mainland taxpayers are not provided to us."

The Town argued the camp on the subject property was built in 1970 and was of average plus ten quality with wood paneling and pine floors and an interior in good condition and enhanced by a fireplace. The Town also argued the camp building had 1,500 square feet of living area. The Town testified the

dock was

Sandor J. Farkas and Brooke B. Farkas v. Town of Meredith

permanent and in place on April 1, 1987.

The Board finds the Taxpayers failed to present evidence of market value of the subject property as of April 1, 1987. The Board also finds level of services provided by a taxing district are reflected in market prices. The Board finds the Town properly assessed the subject property as of April 1, 1987.

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. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Esquire, Chairman

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

Peter J. Donahue, Member

Date: 2/24/89

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Sandor J. & Brooke B. Farkas, taxpayers; and the Chairman, Selectmen of Meredith.

Michele E. LeBrun, Clerk

Date: 2/24/89

0009