

Peter J. Gagne and Joan M. Gagne

v.

Town of Meredith

Docket No. 3900-87

DECISION

A hearing in this appeal was held, as scheduled, on November 23, 1988. The Taxpayers were represented by Peter J. Gagne. The Town was represented by Paul Loranger, Appraiser, MMC.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$255,500 (land, \$227,800; buildings, \$27,700) placed on their real estate, located on Cattle Landing Road (Map U-33, Lot 007D) 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 submitted a copy of his letter (October 31, 1988) to the Meredith Selectmen notifying them of his intent to use comparable properties belonging to Paul Simbliaris, Map U-33, Lot 0008 and William J. and Monica Skerry, Map U-33, Lot 0010(d).

He also submitted a valuation comparison using information found on the property assessment record cards of the above referenced properties.

His conclusions were:

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- (1) The Gagne lot with 39% less frontage than Simbliaris and 39% less area, is valued \$9,700 higher than the Simbliaris lot.
- (2) The Skerry lot with 509% more frontage than the Gagne lot and 307% more area, is valued only 27% higher than the Gagne lot.
- (3) Both the Simbliaris lot and the Skerry lot sold within two years of this valuation at prices lower than the assessed value of the smaller Gagne lot:

Simbliaris	-	July 1985	-	\$138,000
Skerry	-	December 1985	-	\$225,000

Mr. Gagne pointed out that as of April 1, 1987, Cattle Landing Road was not paved as far as his lot and that he had no well, but took his water from the lake and brought in bottled water. He added that his septic system was marginal and would not support year round use.

The Town's representative, Mr. Paul Loranger (MMC Senior Appraiser) told the Board that he was not employed by MMC at the time of the revaluation. Although he did inspect the subject property prior to this hearing, he did not look at the two comparables (Simbliaris and Skerry) submitted by the Taxpayer in his letter to the Town.

According to Mr. Loranger, he was not aware that the road serving the appellant's lot on April 1, 1987, was graveled, not paved.

Mr. Loranger had no sales survey or other information to support site, influence and condition factors assigned by the appraiser to the subject Gagne property or either of the comparable properties. He told the Board that there was no specific valuation for water or septic, which would distinguish between lots with a holding tank and a dug well, a lot serviced by a public sewer

system

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and an artesian well or a lot with a septic system and a plastic pipe into the lake for showering and flushing a toilet (boiled water for drinking).

Mr. Loranger said he had confidence in the MMC system and the people who performed the appraisal.

The Board finds the following adjustments are proper based on the testimony:

GAGNE PROPERTY

	<u>Unit Price</u>	<u>Influence factor</u>	<u>Site</u>	<u>Condition factor</u>	
11,673 sq. ft.	1.52	185	9	500	14.06
52 front feet	200	185	9	100	370
	164.122				
	<u>19.240</u>				
	(183,362)				
	Land	\$183,400			
	Building	<u>\$ 27,700</u>			
	Total	\$211,100			

The Board of Tax and Land Appeals rules the correct 1987 assessment is \$211,100.

If the taxes have been paid, the amount paid on the value in excess of \$211,100 is to be refunded with interest at six percent per annum from date of payment to date of refund.

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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Raymond J. Damour, Member
Acting Chairman

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Peter J. Donahue, Member

Date: December 5, 1988

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Peter J. & Joan M. Gagne, taxpayers; and the Chairman, Selectmen of Meredith.

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Michele E. LeBrun, Clerk

Date: December 5, 1988

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