

Marcelle T. Sinotte

v.

Town of Meredith

Docket No. 3901-87

DECISION

A hearing in this appeal was held, as scheduled, on February 8, 1989. The Taxpayer represented himself. The Town was represented by Wayne R. Peterson, Appraiser Consultant, M.M.C. and Debbie L. Pelczar, Assessing Coordinator.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$67,600 (land only) placed on her real estate, located on Bear Island (Lot 4, Map 10) 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 sketches of lots belonging to St. Laurent, Dayton, Goode, Denison and Garriot. Six photos were also introduced into evidence by the Taxpayer.

The Town submitted three comparable sales and told the Board that the subject lot was grandfathered. That is, if the Taxpayer is able to obtain an approved septic design a building permit could be issued.

The Board's review appraiser, Mr. J. Philip Estey, inspected the subject lot on September 2, 1988, and noted the following in his written report: "No building charged. 6' x 10' travel trailer, 8' x 10' metal shed with electric toilet, portable screen porch, 5' x 10'. No change in land value. Sandy beach front assessed equally with abutters."

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The Board therefore rules the Taxpayer has 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

George Twigg, III, Member

Peter J. Donahue, Member

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Marcelle T. Sinotte, taxpayer; and the Chairman, Selectmen of Meredith.

Michele E. LeBrun, Clerk

Date:

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