

Richard E. Tardif and Shirley N. Tardif

v.

Town of Meredith

Docket No. 3907-87

DECISION

A hearing in this appeal was held, as scheduled, on September 7, 1988. The Taxpayers were represented by Richard Tardif, one of them. The Town was represented by David C. Head, Senior Appraiser, M.M.C. Inc. and Debra Pelczar, Assessing Coordinator.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$183,500 (land, \$150,800; buildings, \$32,700) placed on their real estate, located on Black Brook Road for the 1987 tax year. The subject property consists of a .56 acre lot of land, 100 feet of shore front on Lake Winnesquam, improved with a one story summer camp.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 96 percent for the 1987 tax year for the Town of Meredith. Based on that ratio the Taxpayers assessment equates to a market value of \$191,150, as of April 1, 1987.

The Taxpayer argued the subject property is strictly a 40 year old summer camp. The Taxpayer further argued the appraisal was based on a rate of \$43.83

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per square foot, which was a rate used for a ranch type home. The Taxpayer further argued the costs of construction of a similar camp, which he determined from consultation with a builder, would be \$25 per square foot for the main structure and \$10 per square foot for the porches. The Taxpayer also testified an insurance appraisal was performed in 1986, with a recommended building value of \$25,000. The Taxpayer also testified the cost estimates, provided by the builder, were made in 1986.

The Town argued the base rate for the building should be \$36 per square foot, due to its type of construction. The Town further argued no change should be made in the land value.

The Taxpayer rebutted he felt \$36 per square foot was too high but offered no evidence to support that contention, as of April 1, 1987.

The Board finds that the Town properly analyzed and adjusted the valuation of the building.

For the above stated reasons, the Board rules that the proper assessment for the 1987 tax year is:

Land	\$150,800
Building	<u>\$ 27,100</u>
Total	\$177,900

If the taxes have been paid, the amount paid on the value in excess of \$177,900 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

(Mr. Twigg did not sit.)

George Twigg, III, Member

— 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 Richard E. & Shirley N. Tardif, taxpayers; and the Chairman, Selectmen of Meredith.

— Michele E. LeBrun, Clerk

Date:

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