

Evelyn Martin
v.
Town of Groton

Docket No. 3913-87

DECISION

A hearing in this appeal was held, as scheduled, on January 4, 1989. The Taxpayer represented herself. The Town was not represented.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$14,000 placed on a 1978 Ritzcraft Mobile Home, located on Sculptured Rocks Road (Map 5, lot 33A on land of Edward Durand) for the 1987 tax year.

The parties agreed that the equalization ratio for the Town of Groton for the 1987 tax year was 55 percent.

In 1986, the above referenced unit was assessed for \$6,000. The Taxpayer testified that no improvements or additions had been made since the 1986 assessment.

No one appeared for the Town to explain the basis for the increased assessment.

The above referenced unit was purchased in 1985 for \$10,000.

The Board finds the best evidence to be the testimony by the Taxpayer.

For the above stated reasons the Board rules that the proper assessment for the 1987 tax year is: \$6,000.

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If the taxes have been paid, the amount paid on the value in excess of \$6,000 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

Anne S. Richmond, Esquire, Chairman

George Twigg, III, Member

Peter J. Donahue, Member

Date: January 6, 1989

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Evelyn Martin, taxpayer; and the Chairman, Selectmen of Groton.

Michele E. LeBrun, Clerk

Date: January 6, 1989

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