

Erin O. DiBello
v.
Town of Bradford

Docket No. 3931-87

DECISION

A hearing in this appeal was held, as scheduled, on January 17, 1989. The Taxpayer represented herself. The Town was represented by John D. Pfeifle, Chairman of the Board of Selectmen.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$50,250 (land, \$16,750; buildings, \$33,500) placed on her real estate, located on the corner of Breezy Hill Road and Old Route 114, for the 1987 tax year. The subject property consists of a single family dwelling with an attached two car garage sited on an approximately 3.7 acre lot with shore frontage on Lake Massasecum.

Neither party challenged the Department of Revenue Administrations assessment-sales ratio of 39 percent for the 1987 tax year for the Town of Bradford. Based on that ratio the Taxpayers assessment equates to a market value of \$128,850.

The Taxpayer argued the only change on the subject property between April 1, 1986 and April 1, 1987, was the completion of the installation of cedar shingle siding on the buildings. The Taxpayer further argued she determined after examining the property assessment record card for the subject property, an appraiser had made four visits to the subject property, but had made no interior inspections and had made no attempt to make an appointment with the Taxpayer.

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The Taxpayer argued certain items listed on the property assessment record card were confusing as assessments over and above the base assessment for the dwelling of \$20,200. The Taxpayer argued the subject dwelling had only a sub-floor and there was no baseboard or other trim on April 1, 1987.

The Taxpayer also argued the land has a greater portion of swamp than indicated on the property assessment record card. The Taxpayer further argued the land did not provide ready and easy access to the water front. The Taxpayer presented evidence (Taxpayers Exhibit 2) of the frontage on Lake Massesecum measuring 345.5 feet.

The Town argued lake front homes were valuable and the subject property was fairly and equitably assessed. The Town also argued the subject dwelling was classified as a two plus ten percent, while most new homes in the Town were classified as a three. The Town further argued that the appraiser had treated the subject property as complete and properly assessed all components of the dwelling.

The Town also argued the lake frontage was valued at \$100 a foot for the first hundred feet with the remainder of the frontage valued considerably lower to take into consideration the swampy nature of the land.

The Town testified the appraiser used the proper methodology based on 1978 values to arrive at a fair assessment for the subject property.

The Town testified it recognized the desirability of an interior inspection by its appraiser whenever a building, which had been previously assessed as incomplete, was subject to review for its level of completion.

The Board finds the best evidence of value to be the report of its review appraiser who found the value of the land to be \$15,050 and the value of the buildings to be \$30,500 for a total assessment of \$45,550.

The Board therefore rules that the proper assessment for the 1987 tax year is \$45,550.

If the taxes have been paid, the amount paid on the value in excess of \$45,550 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, 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 Erin O. DiBello, taxpayer; and the Chairman, Selectmen of Bradford.

Michele E. LeBrun, Clerk

Date:

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