

Dennis R. Leigh and Marguerite Leigh

v.

Town of Meredith

Docket No. 3932-87

DECISION

A hearing in this appeal was held, as scheduled, on February 15, 1989. The Taxpayers were not represented. The Town was represented by Debra L. Pelczar, Assessing Coordinator.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$132,400 (land, \$106,700; buildings, \$25,700) placed on their real estate, located on Bear Island for the 1987 tax year. The subject property consists of an approximately 13,190 square foot lot with 150 feet of water frontage and improved with a 24' x 32' camp.

Neither party challenged the Department of Revenue Administrations 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 \$137,900 on April 1, 1987.

The Taxpayers argued on their application for abatement to this Board, "We request an abatement upon the property listed above in the Town of Meredith, for the tax year 1987, for the following reasons: land is solid ledge/no beach/dock is temporary."

The Town argued the subject property was assessed equitably with other properties in the Town and the Taxpayers were not assessed for a dock.

The Board finds the Taxpayers presented no evidence of market value of the subject property as of April 1, 1987.

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The Board finds the Town properly assessed the subject property as of April 1, 1987. The Board also finds the Town did not assess the subject property for a dock.

The Board therefore rules the Taxpayers have 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

(Mr. Twigg did not sit.)

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 Dennis R. & Marguerite Leigh, taxpayers; and the Chairman, Selectmen of Meredith.

Michele E. LeBrun, Clerk

Date:

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