

Maggie M. Belknap

v.

Town of Meredith

Docket No. 3942-87

DECISION

A hearing in this appeal was held, as scheduled, on February 14, 1989. The Taxpayer was represented by Thomas Willett. The Town was represented by Wayne Peterson.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$182,900 (land, \$170,000; buildings, \$12,900) placed on her real estate located on Pleasant Street (Meredith Neck Road) for the 1987 tax year. The subject property consists of a camp located on a shore front lot with 43 feet on Lake Winnepesaukee.

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 \$190,500 on April 1, 1987.

The Taxpayer argued the subject property had not changed since 1948. The Taxpayer further argued the subject land had 50' of frontage on the road and 43' of frontage on the lake. The Taxpayer also argued the lot was K shaped and was only 14' wide in the center portion.

The Taxpayer also argued the shape and the topography of the subject lot as well as a sewer easement limited any potential expansion of the 18' x 22' camp building. The Taxpayer further argued the camp building with its 6' x 16' porch was very basic with minimal finish in its interior.

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The Town argued the subject lot had been adjusted 10 percent for topographic depreciation but had not been adjusted for shape. The Town's representative testified he inspected the subject property but had not been able to clearly observe the boundary which formed the narrow portion of the subject lot.

The Taxpayer's representative and the Town's representative both testified and indicated on a photograph where, in their opinion, the contested irregular boundary was located.

The Board finds the subject land suffered from a size and shape constriction in its center portion. The Board therefore rules the proper assessment for the 1987 tax year is:

Land	\$136,000
Building	<u>\$ 12,900</u>
Total	\$148,900

If the taxes have been paid, the amount paid on the value in excess of \$148,900 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

(Mr. Twigg did not sit.)
George Twigg, III, Member

Peter J. Donahue, Member

Date:

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

Michele E. LeBrun, Clerk

Date:

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