

Caroline K. Driscoll

v.

Town of Meredith

Docket No. 3944-87

DECISION

A hearing in this appeal was held, as scheduled, on October 19, 1988. The Taxpayers were not represented. The Town was represented by David Head, MMC Senior Appraiser.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$105,800 (land, \$38,100; buildings, \$67,700) placed on her real estate, located on Winona Shore Road (Map 526, Block 91A) for the 1987 tax year.

The parties agreed that the equalization ratio for the Town of Meredith for the 1987 tax year was 96 percent.

The Taxpayer submitted a letter from Mr. Robert J. Flanagan, MAI, New London, Connecticut, in which Mr. Flanagan said, "We plan to present the following land sales in support of our position. . . ."

Mr. Flanagan was not present at the hearing nor did he submit any further information concerning more specific facts relative to the four comparable properties listed in his original letter to Mr. Charles C. Vogler, Assessor for the Town of Meredith. Mr. Flanagan did not indicate whether he had personally

Caroline K. Driscoll v. Town of Meredith

inspected the subject property or any of the comparables referred to in his letter to the Town and what his specific observations were, if any.

The subject property is a single family cape on a five acre lot. THE Taxpayers' comparables listed were:

<u>Map</u>	<u>Lot</u>	<u>Size</u>	<u>Date of Sale</u>	<u>Sale Price</u>	<u>Owner at</u>
<u>Transfer</u>					
OS26	77	3.0 acres	August 1986	\$6,000	Scott Western Co.
OS26	82	3.0 acres	July 1986	\$13,000	E. & E. Vergano
OS26	83	3.2 acres	August 1986	\$12,000	Scott Western Co.
OS26	106	3.0 acres	July 1986	\$15,000	S. & J. Baker

The Town was represented by David Head, Senior Appraiser for MMC Company.

He testified that the 1986-87 Sales Analysis was applied and the land was appraised as one building lot with a right of way to Lake Waukegan.

The Board finds that the Protective Covenants and Restrictions made in the Declaration by the Winona Forest Association tend to significantly enhance the value of properties referred to in the association rather than to diminish the fair market value of the same.

The Board finds the copy of Mr. Flanagan's letter to the Town of Meredith requesting property assessment records to be of little or no probative value as to the fair market value of the Driscoll property owing to the absence of any follow up information or analysis.

The Board therefore rules the Taxpayer has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in

excess of the Taxpayers' just share of the common tax burden. The ruling is therefore:

Caroline K. Driscoll v. Town of Meredith

Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

(Ms. Richmond did not sit.)

Anne S. Richmond, Esq., Chairman

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George Twigg, III, Member

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Raymond J. Damour, Member
Acting Chairman

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Peter J. Donahue, Member

Date: November 29, 1988

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

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Michele E. LeBrun, Clerk

Date: November 29, 1988

0009