

David E. Hungerford

v.

Town of Meredith

Docket No. 3949-87

DECISION

A hearing in this appeal was held, as scheduled, on February 21, 1989. The Taxpayer represented himself. The Town was represented by Wayne R. Peterson, Appraiser/Consultant M.M.C. Inc.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$58,100 placed on his real estate, located on Chapman Island for the 1987 tax year. The subject property consists of 1.12 acres located on Chapman Island in Lake Wankewan.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 96 percent for the 1987 tax year for the Town of Meredith. Based on that ratio the Taxpayer's assessment equates to a market value of \$60,500, as of April 1, 1987.

The Taxpayer argued the subject land was undeveloped and would need a septic system installed to support a building. The Taxpayer stated there was no public access to the lake on the mainland to enable persons without mainland shore rights to get to the island.

The Taxpayer stated the subject land was 200' x 250' with swamp in the rear. The Taxpayer also stated there was no electricity on the subject land and the lake serves as a water supply for the Town. The Taxpayer questioned whether the subject property could be sold for the building lot and offered the opinion the neighbors were having trouble getting approvals for septic systems.

The

David E. Hungerford v. Town of Meredith

Taxpayer concluded that in his opinion the fair market value of the subject property as of April 1, 1987, was \$20,000.

The Town's representative testified he used comparables on the same tax map as that of the subject property. Mr. Peterson stated the topographic difficulties of the subject property were noted and that a factor for the undeveloped status was applied. The Town's representative also testified properties comparable to the subject property demonstrated the fairness and equity of the assessment for the subject property.

The Board finds the Taxpayer's opinion of market value was not substantiated by evidence of sales of properties similar to the subject property. The Board finds the Town correctly analyzed sales and properly assessed the subject property.

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 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

George Twigg, III, Member

Peter J. Donahue, Member

(Mr. Franklin did not sit.)
Paul B. Franklin, Member

Date: 4/24/89

David E. Hungerford v. Town of Meredith

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

Michele E. LeBrun, Clerk

Date: 4/24/89

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