

Ruth H. Chalifour

v.

Town of Meredith

Docket No. 3952-87

DECISION

A hearing in this appeal was held, as scheduled, on February 8, 1989. The Taxpayer was represented by herself and her husband, Jean J. Chalifour. The Town was represented by Wayne Peterson, Appraiser/Consultant M.M.C., Inc. and Debra Pelczar, Assessing Coordinator.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$90,800 placed on her real estate located off Meredith Neck Road for the 1987 tax year.

The subject property consists of an approximately 2.6 acre unimproved plot of land with 35 feet of shore frontage on Lake Winnepesaukee.

The hearing opened with testimony from both parties on the issue of timely filing. The Taxpayer submitted the appeal in writing to the assessing officials of the Town was made on March 1, 1988. The Town submitted in its questionnaire returned to the Board on June 6, 1988, that the Taxpayers had made a written appeal, which was received on March 24, 1988. The Town's representatives were unable to substantiate the accuracy of the receipt date. The Board therefore rules the Taxpayer had timely filed.

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 Taxpayers assessment equates to a market value of \$94,600, as of April 1, 1987.

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The Taxpayer argued the subject parcel was raw land and unimproved and composed of half swamp and half ledge. The Taxpayer asserted she did not know if the parcel was buildable and testified the land had not been offered for sale. The Taxpayer offered the opinion the shore frontage was probably hard to work with in terms of dockage.

Under questioning from the Board the Taxpayer testified of no opinion as to the fair market value of the subject property on April 1, 1987.

The Town argued the Taxpayer had received a reduction in the original assessment which was over \$123,000. Mr. Peterson testified the reduction in the assessment was recognition of a 20 percent factor for the undeveloped status of the subject property, topographic adjustments and adjustments reflecting the small shore frontage. The Town's representative testified there was no evidence the subject parcel was not buildable.

The Board finds the Taxpayer presented no evidence of the market value of the subject property as of April 1, 1987. The Board finds the Town made adjustments on the original assessment for the subject property, which resulted in a proper assessment for the 1987 tax year.

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 Taxpayers 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

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—
Peter J. Donahue, Member

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

Date:

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

—
Michele E. LeBrun, Clerk

Date:

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