Brent W. Washburn and Mary Beth Washburn
v.
Town of Meredith

Docket No. 3956-87

DECISION

A hearing in this appeal was held, as scheduled, on February 15, 1989. The Taxpayers represented themselves. The Town was not represented.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of $203,900 (land, $134,000; buildings, $69,900) placed on their real estate, located on Bear Island for the 1987 tax year. The subject property consisted of an approximately 1.39 acre shore front lot with two camp buildings and 108' of shore frontage.

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 $212,400 on April 1, 1987.

The Taxpayers argued they purchased the subject property in 1983 for $70,000. The Taxpayers further argued the shape of the land, its location on the north side of the island, its rocky shore front and topography and limitations on development diminished the value of the subject property. The Taxpayers also argued an "amenity tax" had been placed on their property and was based on lineal footage on the shore.

The Taxpayers also argued the main camp building was on rocks and its interior was very basic and cited an example of pine boards on two by fours in lieu of kitchen cabinets. The Taxpayers also argued the second building was

basically a kids play house with no water but access to power. The Taxpayers testified the second building could be converted to living space.

The Taxpayers testified they did not have a feeling what the true market value was for the subject property on April 1, 1987. The Taxpayers position was they question values tripling from prior assessments for their buildings and land, although they acknowledged land values might have tripled.

The Board finds the Taxpayers presented no evidence of the market value of the subject property as of April 1, 1987. The Board finds the rate of increase in the assessment of the subject property compared with the prior assessment is not a ground for an abatement since increases in assessed values are inevitably the result of revaluation and reassessment of properties in a taxing district.

The Board rules increases from past assessments are not evidence that a taxpayers property is disproportionately assessed compared to that of other properties in general in the taxing district in a given 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 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

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Anne S. Richmond, Esquire, Chairman

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

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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 Brent W. & Mary Beth Washburn, taxpayers; and the Chairman, Selectmen of Meredith.

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Michele E. LeBrun, Clerk

Date:

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