

Hopper, Et Al
v.
Town of Meredith

Docket No. 3968-87

DECISION

A hearing in this appeal was held, as scheduled, on February 15, 1989. The Taxpayers were represented by John A. Hopper and Linda S. Hopper. The Town was represented by Debra L. Pelczar, Assessing Coordinator.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$253,900 (land, \$183,800; buildings, \$70,100) placed on their real estate, located on Bear Island for the 1987 tax year. The subject property consists of an approximately 2.21 parcel of land with 350 feet of water frontage and improved with three camp buildings.

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 \$264,500 on April 1, 1987.

The Taxpayers argued the assessments of properties on Bear Island were inequitable relative to assessments of other island properties. The Taxpayers also argued there were errors in the appraisal and assessment of the subject property. The Taxpayers further argued there were overall problems with the appraisal and reassessment performed by M.M.C. and inequities resulted.

The Taxpayers argued the appraisal company never made interior inspections of any of the buildings on the subject property. The Taxpayers also argued two of the buildings were built at the same time, 1920, and were of

similar

Hopper, Et Al v. Town of Meredith

construction and served by the same septic system. The Taxpayers argued the walls of the two buildings were constructed with plywood. The Taxpayers further argued a third building was constructed of logs which formed both the interior and exterior walls. The Taxpayers also argued there was no permanent dock on the subject property.

The Town argued the subject property had been incorrectly assessed for two permanent docks and recommended the removal from the assessment of \$1,500 for one of the docks.

The Board finds the Taxpayers failed to present evidence of the market value of the subject property as of April 1, 1987. The Board also finds the Town acknowledged an error of assessment of a permanent dock at an assessed value of \$1,500.

The Board rules the proper assessment for the 1987 tax year is:

Land	\$183,800
Buildings and improvements	<u>\$ 68,600</u>
Total	\$252,400

If the taxes have been paid, the amount paid on the value in excess of \$252,400 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: 2/24/89

Hopper, ET Al v. Town of Meredith

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

Michele E. LeBrun, Clerk

Date: 2/24/89

0009