

Clinton Dougan and Jean Dougan

v.

Town of Meredith

Docket No. 3969-87

DECISION

A hearing in this appeal was held, as scheduled, on February 21, 1989. The Taxpayers were represented by Clinton G. Dougan, one of them. The Town was represented by Wayne R. Peterson, Appraiser Consultant M.M.C., Inc.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$176,600 (land, \$139,400; building \$37,200) placed on their real estate, located on Bear Island (Map I03, Lot 21) 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 testified that the shore frontage was 126' not 128' and that the correct area was 1.67 acres not 1.79 as the Town assessed.

Further, the appellant said Bear Island was not treated the same as Pine Island, with respect to an alleged special assessment, and that no consideration was given to "quality/value differences". The Taxpayer stated he had no idea of the fair market value of his property other than the actual assessment.

The Town's representative, Mr. Wayne Peterson of M.M.C., Inc., conceded that the Taxpayers survey and deed description was better evidence than the Town's records showed with respect to the 1.67 acres claimed by the Taxpayer.

The Town calculated the difference between 1.79 acres and 1.67 acres and represented that a \$300 deduction should be made to the land assessment. The

condition factor of Bear Island was 350, while Pine Island was 400.

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The Board finds that different methods were used in valuing waterfront property on Bear Island and Pine Island.

The Board finds a correction should be made to reflect the correct acreage (1.67 acres). The Board finds the Taxpayer was unable to show that his assessment was unequal or disproportionate compared to other island properties.

The Board rules the correct 1987 assessment is:

Land	\$139,100
Building	<u>\$ 37,200</u>
Total	\$176,300

If the taxes have been paid, the amount paid on the value in excess of \$176,300 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

— George Twigg, III, Member

— Peter J. Donahue, Member

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

Date: 4/26/89

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Clinton & Jean Dougan, taxpayers; and the Chairman, Selectmen of Meredith.

— Michele E. LeBrun, Clerk

Date: 4/26/89

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