

John Hartman and Karen Hartman

v.

Town of Meredith

Docket No. 3974-87

DECISION

A hearing in this appeal was held, as scheduled, on December 9, 1988. The Taxpayers were represented by John H. Hartman, one of them. The Town was represented by Debra Pelczar, Assessing Coordinator and Paul Loranger, M.M.C., Inc.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$141,000 (land, \$115,100; building, \$25,900) placed on their real estate, located on a summer camp on the east shore of Bear Island 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 Taxpayers submitted a copy of a form letter prepared by other island property owners, George Mayo, Russ Hoyt, Al Lyons which was addressed to the Meredith Selectmen (undated).

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Mr. Hartman stated he had no basis to question the valuation of the subject property except the bias alluded to in Dr. Lyons letter, which the Board received in numerous other individual appeals of island property.

Paul Loranger, M.M.C., Inc., representing the Town said the procedure followed was to collect data, analyze sales, derive values and apply to all properties to arrive at market value. He said he found no errors on the subject property record card.

Mr. J. Philip Estey, the Board of Tax and Land Appeals review appraiser, inspected the property on September 1, 1988, and filed a written report with the Board.

He found the measurements, classification and depreciation factors to be proper. He observed good sandy frontage, equally assessed with abutters.

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

(Ms. Richmond did not sit.)  
Anne S. Richmond, Esquire, Chairman

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George Twigg, III, Member

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Raymond J. Damour, Member  
Acting Chairman

(Concurred, unavailable for  
Peter J. Donahue,

signature.)  
Member

Date: December 30, 1988

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

Michele E. LeBrun, Clerk

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Date: December 30, 1988

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