John W. Sutcliffe and Marguerite L. Sutcliffe
v.
Town of Harrisville

Docket No. 3979-87

DECISION

A hearing in this appeal was held, as scheduled, on October 25, 1988. The Taxpayers represented themselves. The Town was represented by George W. Hildum and Gary J. Roberge, Appraisers, AVITAR.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of $117,500 (land, $32,400; building, $85,100) placed on their real estate located on Hancock Road for the 1987 tax year. The subject property consists of a two story cape cod style house on .37 acres of land, approximately 350 feet of frontage on Skatutakee Lake.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 100 percent for the 1987 tax year for the Town of Harrisville. Based on that ratio, the Taxpayers assessment equates to a market value of $117,500, as of April 1, 1987.

The Taxpayers argued they were not questioning the valuation of the building. The Taxpayers argued they still felt the land assessment is somewhat high. They further argued one of the five small parcels, which comprises the land of the subject property, suffers some erosion.

The Town's representative argued the valuation of the subject land took into consideration it's location and topographic features. The Town's representative further argued condition factor of 2.25 was applied to the subject land. The Town's representative argued the appraisal has considered all the relevant factors in the land assessment and further argued parcel number five offers protection and adds value and privacy for the subject property.

The Board finds the Taxpayer presented no evidence of diminishment of market value due to conditions on the land. The Board finds the Town properly considered all factors in determining the assessed valuation for the subject property.

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

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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, Esq., Chairman

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George Twigg, III, Member

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Raymond J. Damour, Member
Acting Chairman

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Peter J. Donahue, Member

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to John W. & Marguerite L. Sutcliffe, taxpayers; and the Chairman, Selectmen of Harrisville.

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Michele E. LeBrun, Clerk

Date:

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