

**Harry Wilson and Bodil Wilson**

**v.**

**Town of Meredith**

**Docket No. 3983-87**

**DECISION**

A hearing in this appeal was held, as scheduled, on February 21, 1989. The Taxpayers represented themselves. 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 \$165,400 (land, \$131,200; building, \$34,200) placed on their real estate, located on Bear Island (Map I3, Lot 14) 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 complained that an extra tax burden is placed on summer residents as a result of waterfront assessments. The Taxpayer cited difficulty of access and "the lack of any tax related services to island property" as reasons for an abatement. The Taxpayer said the building value was acceptable after the Town's reductions.

The Town submitted five comparable properties:

Map 102	Lot 11
Map 102	Lot 22
Map 102	Lot 20
Map 104	Lot 7
Map 104	Lot 6

The Town's representative, Mr. Wayne Peterson, M.M.C., Inc., called the

Board's attention that the Taxpayer has been assessed for a permanent dock while

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the dock was actually temporary (removed during off season). Mr. Peterson advised that a \$700 deduction should be made to remove dock charge.

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

Land	\$131,200
Building	<u>\$ 33,500</u>
Total	\$164,700

If the taxes have been paid, the amount paid on the value in excess of \$164,700 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:

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

— Michele E. LeBrun, Clerk

Date:

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