

Roland E. Matthews and Alberta R. Matthews
v.
Town of Groton

Docket No. 4008-87

DECISION

A hearing in this appeal was held, as scheduled, on January 4, 1989. The Taxpayers represented themselves. The Town was not represented.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment on their mobile home of \$10,450 for the 1987 tax year.

The parties agreed that the equalization ratio for the Town of Groton for the 1987 tax year was 55 percent.

The appellants stated that for no apparent reason their 1986 assessment of \$6,000 was increased by the Selectmen in 1987 to \$10,450. No additions or improvements were made which might have accounted for the increase.

While Arthur Morrill of the Department of Revenue Administration reviewed the 1987 assessment, no information was available as to Mr. Morrill's conclusions.

The Taxpayers paid \$7,500 for the used 1970 American Mobile Home. They purchased it on October 1, 1985, from Lily Pond Manufactured Housing, Inc. of Gilford, New Hampshire.

The Board finds the best evidence of value to be the un rebutted testimony of the appellants.

Therefore the Board rules the correct 1987 assessment to be \$6,000.

Roland E. Matthews and Alberta R. Matthews v. Town of Groton

If the taxes have been paid, the amount paid on the value in excess of \$6,000 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

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Roland E. & Alberta R. Matthews, taxpayers; and the Chairman, Selectmen of Groton.

Michele E. LeBrun, Clerk

Date:

0009