

Russell W. Hoyt and Gene M. Hoyt

v.

Town of Meredith

Docket No. 4011-87

DECISION

A hearing in this appeal was held, as scheduled, on February 9, 1989. The Taxpayers represented themselves. The Town was represented by Wayne Peterson, Appraiser/Consultant M.M.C. Inc.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$203,100 (land, \$41,700; buildings, \$161,400) placed on their real estate, located on Bear Island for the 1987 tax year. The subject property consists of a modern summer residence located on 1.9 acres of land with 300 feet of shore frontage on Lake Winnepesaukee.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 96 percent for the 1987 tax year for the Town of Meredith. Based on that ratio the Taxpayer's assessment equates to a market value of \$211,600, as of April 1, 1987.

The Taxpayers original appeal filed with the Board stated, "Substantial inequity in valuation of island waterfront property, compared with mainland waterfront property in the Town of Meredith, based on personal analysis and reasons presented in the attached letter". The attached letter filed with the Taxpayer's original application for abatement for real estate tax was the form letter used by many Bear Island Taxpayers in their appeals.

The Taxpayer opened argument stating the subject building was a seasonal camp and should be so classified. The Taxpayer stated each Town should make available documentation to Taxpayers of the methodology used for assessing.

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The Taxpayer stated the board's review appraiser did not contact the Taxpayers to inspect the subject property. The Taxpayer stated in his opinion a cursory review of the subject property was made. The Taxpayer also argued the dock assessed on the subject property was in State waters and therefore was not subject to the taxing jurisdiction of the Town of Meredith. The Taxpayer further elaborated the permanent dock was not directly attached to the subject land and the gap between the permanent dock and the shore was bridged by a temporary plank.

The Town argued the comparable properties used in the sales analysis to determine the assessed value of the subject property were all on Bear Island. The Town's representative, Mr. Peterson, stated the assessment on the subject property was fair, based on sales on Bear Island. The Town's representative, observed the original assessment on the subject property had been reduced from \$226,500, due to the topography and shape of the subject parcel.

The Taxpayer offered rebuttal testimony that the condition factor used was higher on the side of the island where the subject parcel was located than on the other side of the island. The Taxpayer offered his opinion that that side of the island where the subject was located was less desirable. The Taxpayer stated he had no opinion of the market value of the subject property on April 1, 1987, and reiterated the building was a camp and not a modern house and the dock, though permanent, was not subject to taxation due to its location in public waters, as opposed to being within the Town limits of the Town of Meredith.

The Board finds the Taxpayer presented no evidence as to the market value of the subject property as of April 1, 1987. The Board finds the Taxpayer did testify that the dock, though permanent, was not directly attached to the land and raised the issue of its liability for taxation. The Board rules the the dock should be assessed by the Town. The Board finds the Town in all other aspects of its assessment followed proper procedure and correctly assessed the subject property.

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The Board therefore rules the Taxpayers have failed to prove 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

— 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 Russell W. Hoyt and Gene M. Hoyt, taxpayers; and the Chairman, Selectmen of Meredith.

— Michele E. LeBrun, Clerk

Date:

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