Robert H. Rowe and Helen D. Rowe
v.
Town of Mont Vernon

Docket No. 4016-87

DECISION

A hearing in this appeal was held, as scheduled, on April 5, 1989. The Taxpayers were represented by Robert H. Rowe, Esquire, one of them. The Town was represented by Mary E. Pinkham, Appraiser, Department of Revenue Administration; Robert Camp, Appraiser, Department of Revenue Administration; Keith E. Pomeroy, Selectmen and Harry F. Chisholm, Selectmen.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of $284,850 (land, $142,400; buildings, $142,450) placed on their real estate, located on Gavin Road for the 1987 tax year. The subject property consists of approximately 27 acres of land with a dwelling, garage, shed, greenhouse and open faced shed.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 100 percent for the 1987 tax year for the Town of Mont Vernon. Based on that ratio the Taxpayer's assessment equates to a market value of $284,850, as of April 1, 1987.

The Taxpayers argued appraising was not a science and was affected by subjective and professional judgement. The Taxpayers argued the interior of their residence had not been inspected and therefore there were errors on the residential property assessment record card, which would result in incorrect value for the subject property. The Taxpayers enumerated several items which they considered errors such as the color of the house, partial basement, forced hot air heat, no fan in hood and no four piece bath. The Taxpayers rendered their opinion that the grade of the house more appropriately was a three or a

three and a half.

Mr. Rowe testified in his opinion the assessment could be corrected by correcting errors in the card as opposed to a than an all new appraisal of the subject property.

Mr. Rowe testified in his opinion the market value of the property was $225,000 on April 1, 1987. Mr. Rowe also stated he felt the assessed value of the land all over the Town was too high, but allowed that his land was not assessed disproportionately to other land in the Town.

The Taxpayers argued the subject property was on a dirt road.