

**Clifford Senter  
v.  
Town of Plaistow**

**Docket No. 4019-87**

**DECISION**

A hearing in this appeal was held, as scheduled, on April 19, 1989. The Taxpayer represented himself. The Town was represented by Mary Pinkham and Robert Camp of the Department of Revenue Administration.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$417,450 (land, \$173,600; buildings, \$243,850) placed on his real estate, located on Main Street for the 1987 tax year.

The parties agreed that the equalization ratio for the Town of Plaistow for the 1987 tax year was 100%.

The appellant contests the land only.

He said the lot was a nice corner lot but not two lots as he thinks he was assessed.

The Town said the lot was almost 100% utilized, landscaped and maintained to the river. However, Ms. Mary Pinkham, speaking for the Town, said she felt 335' frontage should be the adjusted figure and a new frontage value of \$130,550 be used.

The Taxpayer testified the air conditioning cost \$3,500.

The Town said they applied no river influence factor because of its condition.

The Board's Review Appraiser, Mr. Quinn, said in his report that the topographical adjustment should be increased owing to a steep drop off at the end of the lot.

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The Board rules the correct 1987 assessment to be:

Land	\$146,200	(as adjusted)
Building	\$243,850	
Air Conditioning	<u>\$ 1,150</u>	
Total	\$391,200	

If the taxes have been paid, the amount paid on the value in excess of \$391,200 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

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Anne S. Richmond, Esq., Chairman

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George Twigg, III, Member

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(Mr. Donahue did not sit.)

Peter J. Donahue, Member

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Paul B. Franklin, Member

Date: October 16, 1989

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Clifford Senter, taxpayer; and the Chairman, Selectmen of Plaistow.

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Michele E. LeBrun, Clerk

Date: October 16, 1989

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