

Francis Dube and Madeline Dube

v.

Town of Mont Vernon

Docket No. 4028-87

DECISION

A hearing in this appeal was held, as scheduled, on June 27, 1989. The Taxpayers were represented by Deborah H. Mitchell, the new owner of the subject property. The Town was represented by Keith E. Pomeroy, Selectman, Harry F. Chisholm, Selectman, Mary E. Pinkham, Appraiser, State of New Hampshire Department of Revenue Administration, John McSorley, State of New Hampshire Department of Revenue Administration, and Diane M. Frechette, State of New Hampshire Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$237,000 (land, \$83,900; buildings, \$153,100) placed on their real estate located at 58 Tater Street, for the 1987 tax year. The subject property consists of a contemporary residence situated on approximately 5.612 acres of land.

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 Taxpayers' assessment equates to a market value of \$237,000 as of April 1, 1987.

Mrs. Mitchell testified she acquired the subject property for \$200,000

on February 26, 1988 and noted the property had been on the market for an

asking price of \$210,000. Mrs. Mitchell further stated she felt the assessment was too high and presented an appraisal indicating a market value of \$203,000 in January of 1988.

Mrs. Mitchell stated the 5.6 acres of land cannot be subdivided and suffer from two water run-offs which render areas unusable except for beavers.

Mrs. Mitchell stated they purchased the property from the owner who was a real estate agent and it had been on the market for three or four months. The Taxpayer stated that the former owners were members of the same church.

The Town argued the front-foot value was based on a \$350-per-foot factor which was derived from a sales survey conducted for the revaluation for the Town. Mr. McSorley acknowledged drainage problems on the subject land and cited adjustments made in the assessment to account for those conditions. The appraisers stated they reviewed subsequent sales which reaffirmed their assessment of \$237,000.

The Board finds the subject property can only be used as the site for one home and the poor quality of the excess land indicates a value more comparable to a smaller lot is proper.

The Board therefore rules the proper assessment for 1987 is

land	\$ 86,900
building	<u>153,100</u>
total	\$230,000

If the taxes have been paid, the amount paid on the value in excess of \$230,000 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

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Anne S. Richmond, Chairman

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George Twigg, III

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Peter J. Donahue

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(Mr. Franklin did not sit  
Paul B. Franklin

I certify that copies of the within decision have been mailed this date, postage prepaid, to Francis and Madeline Dube, the Appellants, to Craig S. and Deborah H. Mitchell, the present owners, to the Chairman, Board of Selectmen, Town of Mont Vernon, and to Richard Young, Director, Property Appraisal Division of the Department of Revenue Administration.

Michele E. LeBrun, Clerk