

Bruce Crabb
v.
Town of Mont Vernon

Docket No. 4038-87

DECISION

A hearing in this appeal was held, as scheduled, on June 27, 1989. The Taxpayer represented himself. The Town was represented by Mary E. Pinkham, John McSorley, Diane M. Frechette, Department of Revenue Administration and Keith Pomeroy and Harry F. Chisholm, Selectmen.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$274,500 (land, \$166,800; building, \$107,100) placed on his real estate, located on 30 Mason Road (Map 5, Lot 24) for the 1987 tax year.

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

The property was purchased on July 7, 1986 for \$235,000. The asking price was \$240,000.

The Taxpayer testified that his neighbor across the street was assessed \$400/front foot, while the subject property was charged \$550/front foot.

The Town's representative, Ms. Mary Pinkham, told the Board that the Mason frontage was given an 'excess' on undeveloped rate while the appellant was valued as developed frontage. The Town adjusted the sales price of \$235,000 by 2% per month (x 8.3) appreciation factor resulting in an April 1, 1987 value of \$277,300.

The Board's Review Appraiser, Robert Quinn, filed a written report on April 13, 1989, which supported the assessment. He used a 2.04 monthly appreciation rate (2.04 x 8.3 months = 1.69 factor). $\$235,000 \times 1.69 = \$274,715$ (actual assessment = \$274,500) rounded.

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The Board therefore rules the Taxpayer has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayer's 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, Esq., Chairman

George Twigg, III, Member

Peter J. Donahue, Member

(Mr. Franklin did not sit.)
Paul B. Franklin, Member

Date: February 21, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Bruce Crabb, taxpayer; the Chairman, Selectmen of Mont Vernon; and Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

Michele E. LeBrun, Clerk

Date: February 21, 1990

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