

**Willard H. Bissell and Helen M. Bissell**

**v.**

**Town of Harrisville**

**Docket No. 4047-87**

**DECISION**

A hearing in this appeal was held, as scheduled, on October 25, 1988. The Taxpayers were not represented. The Town was represented by George W. Hildum, Appraiser, Avitar and Gary J. Roberge, Town Appraiser.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$58,400 (land, \$51,600; buildings, \$6,800) placed on their real estate, located on Silver Lake Road (Map 4, Lot 108) for the 1987 tax year.

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

The Taxpayer listed the following complaints to the Board of Tax and Land Appeals in writing on May 17, 1988.

"Property is located on Chesham Pond not Silver Lake as location listed.  
Heated by electric heaters and electric radiator not wood and coal as listed."

The Taxpayer submitted a survey of the subject lot which show 200 feet on Silver Lake Road, 349.1 and 201.3 on the water. The fourth side was not measured, but is probably approximate to the opposite side in length

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(349.1+/-). The survey is stamped Roger R. Smith. Property assessment card should be corrected to reflect data on Smith Survey.

Two comparable properties were submitted by the Town.

Rinfret	1.6 acres	\$50,800
Pipes	2.39 acres	\$84,900

Mr. George W. Hildum, appraiser (AVITAR) represented the Town.

In a letter to the appellants dated August 29, 1988, Mr. Hildum had the following comments relative to the Taxpayer's complaints.

"In your appeal to the Board you cite two (2) reasons for the appeal. I would like to take this opportunity to address these concerns and possibly resolve your tax grievance.

The location of your property is listed as Silver Lake because the property is located on Silver Lake Road. The location given on a property appraisal card is the road the property is located on and not the body of water it may be on. Your land is assessed as land being on Chesham Pond and not Silver Lake.

The heating system for your trailer is listed as wood/coal for the heat fuel and none as the heat type. This means you are being appraised as having no heating system. Although the trailer is heated by electric heaters, they are plug in heaters and therefore not assessable as real property. If you were listed as having electric heat, your valuation would be higher (and also incorrect)."

The Board finds that although the Bissell lot is less than two acres (actually 1.6 acres) the fair market value would not be adversely affected as indicated by the Rinfret comparable, which is also 1.6 acres.

The Board finds that although the mobile home is relatively small (8' x 28' with 8' x 12' added room) and was purchased in 1964 for \$1,400, it has none the less a significant value in place which may be more than the sum of the

land and the value of the mobile home standing alone (detached from the lot).

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The Board therefore rules the Taxpayers have failed to prove that 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

(Ms. Richmond did not sit)

Anne S. Richmond, Esq. Chairman

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George Twigg, III, Member

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Raymond J. Damour, Member  
Acting Chairman

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Peter J. Donahue, Member

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Date: November 29, 1988

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Willard H. & Helen M. Bissell, taxpayers; and the Chairman, Selectmen of Harrisville.

Michele E. LeBrun, Clerk

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Date: November 29, 1988

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