

Ralph C. Neary and Gloria J. Neary

v.

Town of Hancock

Docket No. 4055-87

DECISION

A hearing in this appeal was held, as scheduled, on February 7, 1989. The Taxpayers were represented by Ralph C. Neary, one of them. The Town was represented by Lena Larkin, Staff Appraiser, M.M.C., Inc. and Barbara Haverly, Administrative Assistant.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$216,500 (land, \$33,800; buildings, \$182,700) placed on their real estate, located on Route 123 (Old Peterborough Road) for the 1987 tax year. The subject property consists of a single family residence on approximately 42 acres of land of which 39.9 acres is subject to current use taxation.

Neither party challenged the Department of Revenue Administrations assessment-sales ratio of 100 percent for the 1987 tax year for the Town of Hancock. Based on that ratio the Taxpayer's ad valorem assessment equates to a market value of \$281,100 as of April 1, 1987.

The Taxpayer argued the subject building was appraised as a three bedroom dwelling. The Taxpayer submitted the house was built as a two bedroom residence with a septic system design for two bedrooms.

The Taxpayer also maintained the useable space was less than that indicated on the property record assessment card due to the steep pitch of the roof system. The Taxpayer offered his opinion that the subject property was overassessed when compared with neighbors.

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The Taxpayer testified the subject dwelling was equipped with three full bathrooms and that the room on the ground floor regarded as a den could be a third bedroom. The Taxpayer also testified the subject building was on a ridge on the east side of Old Peterborough Road and had views as do the neighbors. The Taxpayer offered no opinion of the market value of the subject property as of April 1, 1987, except to state he could have probably sold the house for the assessed value.

The Town argued the subject building was unique and the comparables presented were not truly comparable but would have been used in a sales analysis conducted for the revaluation. The Town submitted both comparables submitted had had additional work done on the buildings after the assessment date of April 1, 1987.

The Town maintained the subject property was above average quality and possessed features which enhanced its value relative to other properties used for comparison. The Town's representative testified the subject property was not overbuilt and held that the value represented in the assessment fairly represented the features and quality of the property.

The Town held the land in current use was correctly classified and assessed. No evidence was presented by either party to dispute or indicate a change in the classification.

The Board finds the Taxpayer presented no evidence of market value to support his assertion that the subject property was overassessed. The Board finds the Town presented comparable properties which indicated proper appraisal and assessing practices had been followed.

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.

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BOARD OF TAX AND LAND APPEALS

Chairman Anne S. Richmond, Esquire,

George Twigg, III, Member

Peter J. Donahue, Member

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

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Ralph C. & Gloria J. Neary, taxpayers; and the Chairman, Selectmen of Hancock.

Michele E. LeBrun, Clerk

Date:

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