

Harry B. Knox
v.
Town of Allenstown

Docket No. 4087-87

DECISION

A hearing in this appeal was held, as scheduled, on June 13, 1989. The Taxpayer was represented by Rodney E. Sparkowich, Son-in-Law of Property Owner. The Town was represented by David W. Bolton, Senior Appraiser, M.M.C., Inc.

The Taxpayer appeals, pursuant to RSA 79-A:9, the assessment of 10. acres in current use under a wild land (productive) classification (Map 8, Lot 55 valued at \$900 current use or \$19,800 ad valorem) for the 1987 tax year.

The appellant's written description of the subject lot follows: "Woodlot, south side of Dowst Road, which is a logging road, which is impassable to my car. Lot includes 10 acres in current use."

The Taxpayer's position is that his lot is out of line with abutting properties.

The Town suggested that in retrospect the high end of the range (\$80) should have been used. The timber growth was estimated by the Taxpayer as 60% to 40%, pine to hardwood.

The Taxpayer has another lot (Map 8, Lot 12) 10.93 in size, which is classified Wildland, Un-Productive and is valued at \$200.

The Town stated the key element is the valuation difference between the Productive and Un-Productive classifications.

The Board of Tax and Land Appeals finds an adjustment is in order and rules that \$80 per acre for Productive Wild Land is consistent with the productive vs. un-productive monetary distinction.

The correct 1987 assessed valuation on the subject Map 8, Lot 55 is \$800.

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Any tax paid on a value in excess of \$800 should 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

Anne S. Richmond, Esq., Chairman

George Twigg, III, Member

(Mr. Donahue did not sit.)
Peter J. Donahue, Member

Paul B. Franklin, Member

Date: February 14, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Harry B. Knox, taxpayer; and the Chairman, Selectmen of Allenstown.

Michele E. LeBrun, Clerk

Date: February 14, 1990

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