

Henry W. Pickford, Jr.

v.

Town of Mont Vernon

Docket No. 4096-87

DECISION

A hearing in this appeal was held, as scheduled, on June 28, 1989. The Taxpayer was represented by himself. The Town was represented by Diane M. Frechette, Mary Pinkham, John McSorley, Appraisers, Department of Revenue Administration and Keith Pomeroy, Gerald Griffin, Harry F. Chisholm, Selectmen.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$131,000 (land, \$65,450; building, \$65,550) placed on his real estate, located on 16 Smith Road 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 Taxpayer wrote the following statement, which is the basis of this appeal:

"My request for downward revision of the assessment of property located at Smith Road is based upon the following:

When the State evaluators arrived at their initial figure of \$146700, their estimate was based upon external viewing of the property and had in it the following assumptions:

1. The property housed an artesian well.
 2. The house contained an oil-fired hot water heating system.
 3. The house was insulated.
 4. The house contained a full basement.
 5. The house contained a garage.

A return visit showed that in fact.

1. The property houses a dug well.
2. The heating system is oil-fired hot air.
3. The house is not insulated.
4. The basement is partial with a reduced height portion and a crawl space portion.
5. There is no garage-only an oversized door

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into a section of the basement too small
to house a car.

Also, the original evaluation assumed the house was constructed in the 1970's, whereas it was built in the 1940's with modifications to one bedroom area made in the 1950's and to the kitchen in the middle 1970's.

I don't know how many rooms were assumed in the original evaluation, but there are four (two bedrooms a living room with a dining corner, and a kitchen) with two bathrooms and a porch."

On May 7, 1987, appraisal for Estate Tax purposes found a value of \$147,500 for real estate.

The original assessment was \$146,700 based on an external view. Corrections were made and the total assessment reduced to \$131,000.

The Town gave a 15% functional discount because the house was built as a summer home.

The lot has 191.5 figured front feet with a unit price of \$300 per front foot (5.4 acres good views).

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

(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 Henry W. Pickford, Jr., taxpayer; the Chairman, Selectmen

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of Mont Vernon; and Richard Young, Director, Property Appraisal Division,
Department of Revenue Administration.

Michele E. LeBrun, Clerk

Date: February 14, 1990

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