

For-Trucks, Inc.

v.

Town of Henniker

Docket No. 4127-87

DECISION

A hearing in this appeal was held, as scheduled, on February 2, 1989. The Taxpayer was not represented. The Town was represented by Arthur A. Morrill, Appraiser Supervisor, Department of Revenue Administration and Bruce J. Bean, Associate Appraiser, Department of Revenue Administration.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessments of \$30,500 (land, \$25,450, buildings, \$5,050) and \$17,250 (land only) placed on its real estate, located on Old Concord Road, Henniker, NH (Lot 553-B4 and Lot 553-B5 respectively) for the 1987 tax year. The Taxpayer does not appeal the assessments of \$145,550 (land, \$87,850; buildings, \$57,700) and \$64,800 (land, \$29,450; buildings, \$35,350) located on Old Concord Road, Henniker, NH (Lot 553-B and Lot 553-B3 respectively).

The parties agreed that the equalization ratio for the Town of Henniker for the 1987 tax year was 96 percent.

The Taxpayer submitted the following statement: "Assessed higher than other property in area."

No supporting evidence was submitted.

The Town gave an 80 percent depreciation for a swampy condition. The same road front values were given to all four properties submitted as comparable.

Residential values were used even though some of the subject property was

commercial. "Lot 553-B" may be underassessed "according to the Town".

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The Board's review appraiser, J. Philip Estey, inspected the properties on November 7, 1988, and reported "No change in value".

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, Esquire, Chairman

George Twigg, III, Member

Peter J. Donahue, Member

Date: 2/24/89

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Francis H. Buxton, President of For-Trucks, Inc., taxpayer; and the Chairman, Selectmen of Henniker.

Michele E. LeBrun, Clerk

Date: 2/24/89

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