

Robert W. Gilson and Pauline R. Gilson

v.

Town of Brentwood

Docket No. 4166-88

DECISION

A hearing in this appeal was held, as scheduled, on November 21, 1989. The Taxpayers were represented by Pauline R. Gilson, one of them. The Town was represented by Ralph Cutting, Assessor.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$116,000 (land, \$24,750; buildings, \$91,250) placed on their real estate, located on Old Gordon Road and Gove Road (Map 61, Lot 30) for the 1988 tax year.

The parties agreed that the equalization ratio for the Town of Brentwood for the 1988 tax year was 38%.

The Taxpayer wrote, "we had a market analysis done on our property and found it was taxed \$500 - \$1,000 more than other properties in the area, with same or more square feet. With our assessment, our property is valued at \$285,000. We could only get \$205,000."

The Town's assessor, Mr. Ralph Cutting, said the property had 1303 sq. ft. of living space in the base area. Well built, in a quality neighborhood, the house was graded 4 1/2.

The Town used comparables belonging to: Gilson, Matson, Miller, Kumar, Schaefer, Roy (new), Short, Balestra and provided a tax map of the neighborhood.

The Board of Tax and Land Appeals Review Appraiser, Mr. J. Philip Estey, inspected the interior of the subject property on May 25, 1989, and confirmed the classification, measurements and depreciation rates. He recommended no changes in the assessed value.

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

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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

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 Robert W. & Pauline R. Gilson, taxpayers; and the Chairman, Selectmen of Brentwood.

Michele E. LeBrun, Clerk

Date: February 14, 1990

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