

**Robert E. Cook and Diane P. Cook**

**v.**

**Town of Brentwood**

**Docket No. 4185-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on November 21, 1989. The Taxpayers were represented by Robert E. Cook, one of them. The Town was represented by Ralph J. Cutting, Assessor.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$134,100 (land, \$27,750; buildings, \$106,350) placed on their real estate, located on Dudley Road (Map 2.3, Lot 42.8) for the 1988 tax year.

The Department of Revenue Administration reported that the equalization ratio for the Town of Brentwood was 38% for the 1988 tax year.

The Taxpayers paid \$265,000 in September of 1988, for the subject property.

In 1981 the house was rated a grade R-3 1/2. After the Taxpayer purchase in 1988, the Town lowered the grade to an R-3 for physical depreciation.

The Board of Tax and Land Appeals finds, based on the testimony, that additional functional depreciation for physical (15%) and functional (10%) should be reflected in the building value.

The Board rules the correct 1988 assessment to be:

Land	\$27,750 as assessed
Building	<u>\$93,350</u> as adjusted
Total	\$121,100

If the taxes have been paid, the amount paid on the value in excess of \$121,100 is to be refunded with interest at six percent per annum from date of payment to date of refund.

SO ORDERED.



Robert E. Cook and Diane P. Cook v. Town of Brentwood

BOARD OF TAX AND LAND APPEALS

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Anne S. Richmond, Esq., Chairman

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George Twigg, III, Member

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

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Paul B. Franklin, Member

Date: April 27, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Robert E. & Diane P. Cook, taxpayer; and Chairman, Selectmen of Brentwood.

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Michele E. LeBrun, Clerk

Date: April 27, 1990

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