

Donald A. Slack and Lucille C. Slack

v.

Town of Hebron

Docket No. 4194-88

DECISION

A hearing in this appeal was held, as scheduled, on September 26, 1989. The Taxpayers represented themselves. The Town was represented by Peter C. Fortescue, Selectman and Richard T. Cowern, Chairman, Selectman.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$235,000 (land, \$75,000; building, \$160,000) placed on their real estate, located on Stonebrook Drive, Hebron for the 1988 tax year.

The parties agreed that the equalization ratio for the Town of Hebron for the 1988 tax year was 100%.

The appellants contend that their 1988 assessment of \$235,000 is, "well in excess of fair market value." They submitted an appraisal performed by Roger McBride who obtained his real estate Broker's license in 1984 and is employed by Armstrong Appraisal Associates. Mr. McBride found the land (with paving and landscaping) to be worth \$70,000, compared to the Town's \$75,000, which included the value of a well and septic system. Mr. McBride's Reproduction Cost estimate does not indicate whether the well or septic was included in the house value. It was not part of the land value.

Mr. McBride found a value of \$120,000 for the house after adjusting for depreciation in the amount of \$6,250 (-5%). His total by the cost approach was \$190,200. The subject has waterfront rights over an association beach. Mr. McBride used three comparables for his Market Data Value (Lot 10, Lot 22 and a third property on Bay Edge with which the Taxpayer was not familiar). The Taxpayers market value estimate was \$191,000.

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The Selectmen submitted photos of the following comparables which they used in their appraisal. (Riddle lot; R. Main - low lot, damp; Filteau, wet lot; Hogan, off Cooper Rd.; Dr. Shusterman, low lot; D. Hampton, Stoney Brook Rd.; D. Riddle, cottage; Former Hall House, american barn - stonegate).

The Town testified that they applied the same criteria to the subject property that they used on the comparables. Sale prices within the Town over the past two years have been well in excess of the assessed valuations. The majority of the Board were impressed with the high degree of diligence and attention to detail which the Selectmen exercised in their review of this appeal.

Mr. Philip Estey performed an inspection on May 19, 1989, using the Cost Approach. Unfortunately, he was unable to gain access to the interior and he used no comparable properties. Therefore, the majority found his report of no probative value. It is interesting to note that Mr. Estey also valued the land at \$75,000 with a 5% adjustment for topography. The Town, Mr. McBride and Mr. Estey were in the "ball park" on the land value. They did not agree on the building value.

The majority of the Board finds the best evidence to be that offered by the Town's Selectmen.

The majority rules the Taxpayers have failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in 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

Peter J. Donahue, Member

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(Mr. Franklin did not sit.)
Paul B. Franklin, Member

Date: October 17, 1989

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Donald A. & Lucille C. Slack, taxpayers; and the Chairman, Selectmen of Hebron.

Michele E. LeBrun, Clerk

Date: October 17, 1989

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