

George H. Karkheck and Elaine L. Karkheck
v.
Town of Groton

Docket Nos. 4204-88, 5854-89 and 5855-89

DECISION

These (three) appeals, having been consolidated for hearing, were heard, as scheduled, on March 23, 1990. The Taxpayers represented themselves. The Town was not represented.

The Taxpayers appeal the 1988 and 1989 assessments on the following properties under RSA 76:16-a.

Map 5, Lot 66		
	Land	\$17,790
	Building	<u>\$23,840</u>
	Total	\$41,630

Map 5, Lot 66-2		
	Land	\$12,800
	Building	<u>\$23,840</u>
	Total	\$36,650

Map 5, Lot 66-2A		
	Land Only	\$ 3,300

The parties agreed that the equalization ratio for the Town of Groton for the 1988 tax year was 42%.

The Taxpayers subdivided 1.42 acres and put it in Mrs. Karkheck's name. The lot was offered on the market for \$110,000 for six months, shown 12 times and the base offer was \$75,000. The Taxpayer says the neighbor is under assessed and feels the Town is "harassing" them.

The Board of Tax and Land Appeals review appraiser found a 1988 value in excess of the Town's appraisal: land, \$17,790; building, \$28,000; total, \$45,790 for Map 5, Lot 66.

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The Board notes that the neighbors land is in current use, which would account for the lower assessment (non-ad-valorem).

The Taxpayers may, if they wish, appeal the alleged under assessment of their neighbor under the provisions of RSA 71B:16.

The Board therefore rules the Taxpayers have failed to prove that their 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, 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

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

Date: April 26, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to George H. & Elaine L. Karkheck, taxpayers; and Chairman, Selectmen of Groton.

Michele E. LeBrun, Clerk

Date: April 26, 1990

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ORDER

By letter dated May 7, 1990, the Taxpayers offered information to the Board claiming "misunderstanding and incorrect facts."

The Board finds that the Taxpayers did not offer to present any evidence that existed but was unavailable at the time of the original hearing. See Board rules Tax 201.05(d).

The Board rules the request for rehearing is denied.
SO ORDERED.

BOARD OF TAX AND LAND APPEALS

May 21, 1990

George Twigg, III

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within Decision have been mailed this date, postage prepaid, to George H. and Elaine L. Karkheck, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Groton.

May 21, 1990
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Michele E. LeBrun, Clerk