Estate of Frances A. Highfield
v.
City of Rochester

Docket No. 4211-88

DECISION

A hearing in this appeal was held, as scheduled, on September 14, 1989. The Taxpayer and the City were not represented.

The appellant Carl B. Highfield executor for the estate of Frances A. Highfield (his mother) in a written statement to the Board of Tax and Land Appeals says in part:

"I would recommend that the land and buildings located at 9 Silver Street, Rochester, New Hampshire, be reappraised at $2,000,000 total; $1,000,000 land; and $1,000,000 for buildings. . . . I think the City of Rochester's officials were mean, ". . (not to grant this request).

The equalized ratio for 1988 was 44%.

The assessed value for 1988 as appraised by the city was land $6,500; buildings, $49,800; total, $56,300. The 100% value would be $127,954.00 (total). Applying the tax rate of $36.00 per thousand, on a two million dollar valuation the 1988 property tax would increase from approximately $2,000 to $72,000.

Not withstanding the fact that to grant the appellant's request would appear to be adverse to the best interests of the estate which the executor is charged to conserve and protect the Board declines to comment on the appellant's judgment for lack of jurisdiction.

The Board of Tax and Land Appeals finds that the appellant has failed to present any market data or comparable properties to support his contention that the 100% assessed value should be raised from $127,954 to $2,000,000, for the

1988 tax year.

Therefore the Board of Tax and Land Appeals rules:

The Estate's representative has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax inconsistent with the Estate's just share of the common tax burden. The ruling is, therefore: Request for increased assessment denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

(Ms. Richmond did not sit.)
Anne S. Richmond, Esq., Chairman

George Twigg, III, Member
Acting Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: October 13, 1989

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Carl B. Highfield, Executor of the Estate of Frances A. Highfield, taxpayer; and the Chairman, Board of Assessors of Rochester.

Michele E. LeBrun, Clerk

Date: October 13, 1989

0009