

Emile J. Vautour
v.
Town of Greenville

Docket No. 4213-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$136,600 (land, \$15,000; buildings, \$121,600) on the 2 1/2 story building on Main Street (the Property). For the reasons stated below, the appeal for abatement is granted.

The Town and the Taxpayers failed to appear, but consistent with our rule, TAX 102.03(g), neither party was defaulted. This decision is based on the evidence presented to the board.

The Taxpayer argued the assessment was excessive because, "I feel we are over [assessed in] that our property is not worth that much."

The board inspector found errors in the property record assessment card, and the board has concluded the error must be corrected (see attached). The board inspector concluded the assessment should be "\$117,650 (land, \$15,000; buildings, \$102,650)."

Based on the evidence we find the correct assessment should be \$117,650 (land, \$15,000 and building \$102,650). This assessment is ordered to correct the property record assessment card errors.

If the taxes have been paid, the amount paid on the value in excess of \$117,650 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Member

Michele E. LeBrun, Member

Date: June 13, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Emile Vautour, taxpayer; and the Chairman, Selectmen of Greenville.

Melanie J. Ekstrom, Deputy Clerk

Date: June 13, 1991

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