

Forrest H. Parsons and Harriet E. Parsons

v.

Town of Exeter

Docket No. 4214-88

DECISION

A hearing in this appeal was held, as scheduled, on October 20, 1989. The Taxpayers were represented by Ellen L. Gordon, Attorney. The Town was represented by John DeVittori, Assessor.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$88,300 (land, \$27,600; building, \$60,700) placed on their real estate, located on 7 Allard Street for the 1988 tax year.

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

The Taxpayers do not contest the land valuation.

The subject unit is a 1966 mobile house 12' x 44' (Atlas) for which the Taxpayer's paid \$21,000 in June of 1981. The unit has 916 sq. ft. of living space, 2 bedrooms, one bath and a garage.

Century 21 did an evaluation of the subject property and found the range of value to be \$67,000-72,000 (Estimated to be \$69,000).

The Board of Tax and Land Appeals Review Appraiser, Mr. J. Philip Estey, filed the following valuation based on his inspection on July 10, 1989.

Land	\$27,600
Building	<u>\$41,050</u>
Total	\$68,650

The Board of Tax and Land Appeals rules the correct 1988 assessment to be \$69,000.

Forrest H. Parsons and Harriet E. Parsons v. Town of Exeter

If the taxes have been paid, the amount paid on the value in excess of \$69,000 is to be refunded with interest at six percent per annum from date of payment to date of refund.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

(Ms. Richmond did not sit.)

Anne S. Richmond, Esq., Chairman

George Twigg, III, Member

Peter J. Donahue, Member

Paul B. Franklin, Member
Acting Chairman

Date: February 26, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Gerard A. Spegman, Managing Attorney, NH Legal Assistance, for Forrest H. & Harriet E. Parsons, taxpayers; and the Chairman, Selectmen of Exeter.

Michele E. LeBrun, Clerk

Date: February 26, 1990

0009