

**Frances Kelly**  
**v.**  
**Town of Effingham**

**Docket No. 4220-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on March 27, 1990. The Taxpayer represented herself. The Town was represented by Robert G. Camp, appraiser, Department of Revenue Administration.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$112,700 (land, \$24,600 [6.1 acres]; buildings, \$88,100) placed on her real estate, located on Snow Road for the 1988 tax year.

The parties agreed that the equalization ratio for the Town of Effingham for the 1988 tax year was 65%.

The appellant called the boards attention to the town dump (land fill) nearby, on Snow, alias "Dump road". In addition to noise, excess traffic, litter and dust the Taxpayer complained of heavy trucks-dump bound-breaking up the paved surface of the road in front of her house. Further, the point was made that her house was rated a grade 4, while the house across the street and built by the same person, very comparable, was rated a grade 3 1/2. The Taxpayer estimated the 100% fair market value of her house to be \$125,000 on April 1, 1988.

The Towns representative, Mr. Robert Camp, admitted that no "neighborhood influence factor for the close proximity of the dump had been applied. He also said that the front foot value of \$50 was applied on Snow Road the same as Rt. #153.

The Board of Tax and Land Appeals finds the need to adjust for the dump by a factor of 10% on both the house and land and to reduce the grade of the house from 4 to 3 1/2.

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The Board rules the correct 1988 assessment to be:

Land	\$24,600	
Building	<u>\$66,800</u>	
Total	\$91,400	x .90 = \$82,250

If the taxes have been paid, the amount paid on the value in excess of \$82,250 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

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Anne S. Richmond, Esq., Chairman

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George Twigg, III, Member

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(Mr. Donahue did not sit.)  
Peter J. Donahue, Member

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Paul B. Franklin, Member

Date: April 24, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Ms. Frances Kelly, taxpayer; and Chairman, Selectmen of Effingham.

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Michele E. LeBrun, Clerk

Date: April 24, 1990

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