

David M. Cleasby
v.
City of Laconia

Docket No. 4237-88

DECISION

A hearing in this appeal was held, as scheduled, on June 13, 1990. The Taxpayer represented himself. The Town was represented by Kathryn H. Temchack, Assessor and David Bolton, M.M.C., Inc..

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$295,900 (land, \$54,800; buildings, \$241,100) placed on his real estate, located at 208 Pleasant Street (Map 126, Block 186, Lot 0004) for the 1988 tax year.

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

The Taxpayer called the Board's attention to the following facts about the subject property:

It is zoned for not more than two units;
Heating costs are excessive - 9' ceilings; and
No additions, only basic maintenance (since 1962 purchase date).

The Town submitted two comparables:
Robert Crete, 262 Pleasant Street
Gregory McCarthy, 16 Gale Avenue

The Board's Review Inspector, Mr. Robert Quinn, filed a written report on April 20, 1990, which confirmed in detail the Taxpayer's contention that there was significant physical, functional and economic depreciation, which should be applied.

The Board finds an additional 10% functional depreciation and a total 40% depreciation overall.

The Board rules the correct 1988 assessment to be:

Land	\$ 82,500
Building	<u>\$133,900</u> (\$223,198 x .60)
Total	\$218,400

If the taxes have been paid, the amount paid on the value in excess of \$218,400 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

George Twigg, III, Member

Peter J. Donahue, Member

Paul B. Franklin, Member

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to David M. Cleasby, taxpayer; and Chairman, Board of Assessors of Laconia.

Michele E. LeBrun, Clerk

Date:

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David M. Cleasby

v.

City of Laconia

Docket No. 4237-88

AMENDED DECISION

The Board hereby amends its decision dated August 7, 1990, by revising its figure on page two as follows:

The board rules the correct 1988 assessment to be:

Land	\$ 54,800	
House	\$202,700	(337,825 x .60)
Garage	<u>\$ 4,600</u>	
Total	\$262,100	

If the taxes have been paid, the amount paid on the value in excess of \$199,450 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

George Twigg, III, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: November 5, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to David M. Cleasby, taxpayer; and Chairman, Board of Assessors of Laconia.

Michele E. LeBrun, Clerk

Date: November 5, 1990

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David M. Cleasby
v.
City of Laconia

Docket No. 4237-88

AMENDED DECISION (CORRECTED)

The Board hereby corrects its Amended Decision dated October 29, 1990, by revising its figure on page one as follows:

If the taxes have been paid, the amount paid on the value in excess of \$262,100 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

George Twigg, III, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: November 5, 1990

I certify that copies of the within Amended Decision (Corrected) have this date been mailed, postage prepaid, to David M. Cleasby, taxpayer; and Chairman, Board of Assessors of Laconia.

Michele E. LeBrun, Clerk

Date: November 5, 1990

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