

**Maurice J. Lambert**  
**v.**  
**Town of Strafford**

**Docket No. 4251-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on July 10, 1990. The Taxpayer was represented by Maurice Lambert and Walter Colby. The Town was represented by Lester Huckins, Selectman and Gloria Creamer, Selectman.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment on three of the five properties owned by the Taxpayer in the Town. The appealed properties were identified as Map 12, Lot 44-1, with an assessment of \$65,000 (land, \$10,600; building, \$54,400); Map 12, Lot 44-6, with an assessment of \$63,500 (land, \$11,800; building, \$51,700) and Map 12, Lot 44-8, with an assessment of \$61,400 (land, \$12,800; building, \$48,600). The Taxpayer also has properties identified as Map 12, Lot 44, land in current use assessed for \$25,500 and Map 12, Lot 44-9, land assessed for \$500. The appealed properties consist of two duplex properties and the Taxpayer's residence.

Mr. Lambert testified his residence cost approximately \$32,000 - \$34,000 to build in 1982. Mr. Lambert noted that the property at the end of Parsley Lane had no central heat, and in his opinion had a fair market value of \$104,000, as of April 1, 1988. The Taxpayer stated he based this on an appraisal by Mr. Colby of \$115,000, at the high point of the market, and that in his opinion the market had devalued since the time of that appraisal. Mr. Lambert stated the Town had never requested information on the income of the duplex properties, in order to determine their value. Mr. Colby testified he tried to get Mr. Lambert to sell the duplexes at approximately \$85,000 - \$87,000 in 1988. Mr. Colby stated he felt the duplex, which was not located on the main road, was more valuable because of its quieter location.

Mr. Huckins related the Town had been revalued in 1980 by the Sewall Company, and that the recent dramatic change in the tax rate, between 1987 and 1988, had caused many Taxpayers to become concerned about their assessments. Mr. Huckins noted that Mr. Lambert had declined to have his properties reviewed by the Sewall Company representative. The Selectmen also stated the equalized ratio had gone from 55% in 1986 to 43% in 1987 and 41% in 1988.

Mr. Lambert rebutted that his properties should be assessed according to the law at their fair market value.

The Town observed that the appraisal of duplex type properties was not normally done by the income approach to value and noted that the subject duplex properties had been appraised using the 1980 manual.

In response to inquiry the Taxpayer testified he had sold five lots during the mid 1980's.

The Board finds the Taxpayer's properties were fairly and equitably assessed when compared to other properties in the Town. The Board notes the Taxpayer appealed only the three improved properties, while not appealing the land only properties. The Board finds the Taxpayers whole estate in the Town of Strafford is assessed proportionally to other estates.

The Board therefore rules the Taxpayer has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayer's just share of the common tax burden. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Peter J. Donahue, Member

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Paul B. Franklin, Member

signature.)  
Temporary Member

(Concurred, unavailable for  
Raymond J. Damour,

Date: January 22, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Maurice J. Lambert, taxpayer; and the Chairman, Selectmen of Strafford.

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Michele E. LeBrun, Clerk

Date: January 22, 1991

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