

Victor E. Fleury, Sr. and Arlene M. Fleury
v.
Town of Pembroke

Docket No. 4256-88

DECISION

A hearing in this appeal was held, as scheduled, on December 12, 1989. The Taxpayers represented themselves. The Town was represented by Donald W. Dollard, Assessor.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$104,100 (land, \$48,800 [.8 acres]; building, \$55,300), located on Map 266, lot 158, and on a second parcel (Map 266, lot 159) of 3.5 acres, they appeal an assessment, on land only, of \$53,450 for the 1988 tax year.

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

The Taxpayer stated that, "2 1/2 acres of the 3.5 acre parcel was the former town dump and was never covered when it was closed. The remaining acre is in the flood plain, so it is impossible to build on."

The Taxpayers following written statement was submitted with respect to their house and building lot (Map 266, lot 158).

"The Town of Pembroke reappraised this house but we are still overtaxed. We built the house ourselves over a 30 year period. We had 11 children so to have a roof over our head, we used old used lumber and materials and very maney saving appliances, (used bath-tub, sink, etc.). This is not a well built house, the window sills are rotten and held together by several layers of paint. The cement blocks in the cellar are cracked from water seeping in for 30 years from the run off across the street. The insulation has fallen down in the walls, so the walls are damp and moldy in the

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spring. The ceilings are bad and the bathroom floor is bad and needs to be replaced, and the fixtures are dated and warn.

The windows are all rotting and need to be changed, as the wind comes right through in the winter.

The roof leaks and needs repair also.

The lot is swampy and wet all year except July and August, on the North east side and a ledge is under the South-side behind the house.

The sheetrock walls are covered with paneling to cover them, as they were never taped and finished, just painted."

Mr. Donald Dollard, speaking for the Town, said he felt previous adjustments adequately compensated for the points mentioned by the Taxpayers.

The Board of Tax and Land Appeals Review Appraiser, Mr. J. Philip Estey, inspected the subject properties on July 10, 1989. He made the following recommendations:

Map 266, lot 158	\$48,800	as assessed
	<u>\$44,650</u>	as adjusted
	\$93,450	as adjusted

Map 266, lot 159	1.33 acres	\$65,000 x .65 =	\$42,250
	2.123 acres	at \$7,500 = \$15,923 x .30 =	<u>\$ 4,800</u>
			\$47,050

The Board of Tax and Land Appeals finds the best evidence is the report of its Review Appraiser, Mr. Estey.

The Board rules that if the taxes have been paid, the amount paid on the value in excess of the total valuation of (\$47,050 + \$93,450) = \$140,500 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

Anne S. Richmond, Esq., Chairman

George Twigg, III, Member

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Peter J. Donahue, Member

(Mr. Franklin did not sit.)

Paul B. Franklin, Member

Date: January 18, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Victor E., Sr. & Arlene M. Fleury, taxpayers; and the Chairman, Selectmen of Pembroke.

Michele E. LeBrun, Clerk

Date: January 18, 1990

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