

Maria Goodman
v.
Town of Jaffrey

Docket No. 4289-88

DECISION

The "Taxpayer" appeals the "Town's" 1988 assessment of \$101,700.00 (land \$24,100.00 and buildings \$77,600.00) on her home (the Property). The Town did not appear but was not defaulted, and the burden remained on the Taxpayer. See TAX 102.03(g); TAX 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). For the reasons stated below, the building assessment has been reduced to \$69,840.00, resulting in an assessment on the Property of \$93,940.00.

As in her 1986 appeal, the Taxpayer argued her house was overassessed because of problems caused by water in the basement. The Taxpayer also argued her land was overassessed because the neighboring lots are larger but were assessed relatively lower. We find the Taxpayer's evidence concerning the water problem to warrant a reduction in the assessment. But we do not find the evidence concerning the overassessment of the land to be persuasive.

The Taxpayer testified that since her 1986 appeal the water problems in the basement have persisted and even become worse due to recent work on a neighboring property. While this board reduced the building's assessment in the 1986 appeal, the Taxpayer presented evidence that since 1986 the water in

the basement has caused deterioration of the floor joists and has had an adverse impact on the house in general, requiring remedial action to address some of the problems. Additionally, the Taxpayer testified she has had contractors to the Property to address the water problem, but such attempts have been unsuccessful. The board, therefore, finds an additional 10 percent physical depreciation should be granted, resulting in the following assessment:

land	\$ 24,100.00
building	<u>69,840.00</u>
TOTAL	\$ 93,940.00

If the taxes have been paid, the amount paid on the value higher than \$93,940 shall be refunded with interest at 6 percent from payment date to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

November 15, 1990

George Twigg, III, Chairman

Peter J. Donahue

Ignatius MacLellan

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Maria Goodman, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Jaffrey.

November 15, 1990

1002

Michele E. LeBrun, Clerk