

Sylvia M. Austin
v.
Town of Dorchester

Docket No. 4293-88

DECISION

A hearing in this appeal was held, as scheduled, on August 2, 1990. The Taxpayer was represented by herself and her representative and husband, Frank Austin. The Town was represented by Valentine Parker, Selectman, Blanche MacDonald, Selectman and Brian Howe, Selectman.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$16,350 (land, \$10,350; buildings, \$6,000) for Parcel 14, located on Rt. 118 and the assessment of \$34,700 (land, \$10,000; buildings, \$24,700) for Lot B for the 1988 tax year.

Neither party challenged the Department of Revenue Administration's equalization ratio of 56% for the 1988 tax year.

Selectman Brian Howe said all land was reassessed. The Taxpayer took issue and said otherwise.

The Board of Tax and Land Appeals finds the best evidence to be that of its review inspector, Mr. J. Philip Estey, who viewed the property on March 19, 1990 and found:

Parcel 14

Land	\$ 6,450
Building	<u>\$ 6,300</u>
Total	\$12,750

For Lot B (Thibodeau)

Land	\$ 5,500
Building	<u>\$15,050</u>
Total	\$20,550

If the taxes have been paid, the amount paid on the value in excess of \$33,300 is to be refunded with interest at six percent per annum from date of payment to date of refund. The Board denies the Taxpayers Motion for Costs.
SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: October 29, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Sylvia M. Austin, taxpayer; and Chairman, Selectmen of Dorchester.

Michele E. LeBrun, Clerk

Date: October 29, 1990

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