

Dorothy B. Price
v.
Town of Wolfeboro

Docket No. 4308-88

DECISION

A hearing in this appeal was held, as scheduled, on October 24, 1989. The Taxpayer was not represented. The Town was represented by Chester L. Spinney, Jr., Town Manager.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$29,210 for a mobile home unit in Birch Hill Estates, located on 5 Eastman Avenue for the 1988 tax year.

The parties agreed that the equalization ratio for the Town of Wolfeboro for the 1988 tax year was 32%.

The Taxpayer paid \$48,643 in 1987, with an added deck in 1988 for \$1,612, for a total value of \$50,365.

A park amenities factor of 1.70 was used.

The Town called the Board's attention to the fact that the subject property was a single wide unit 72' x 14' with a 16' x 20' deck. In addition it was described as having an asphalt shingle roof, 4 rooms with flooring and carpeting.

Mr. Philip Estey, the Board's Review Appraiser, filed a written report based on an inspection made on August 1, 1989. He found a 100% value of \$49,550.

The Board rules that the correct 1988 assessment is $\$49,550 \times .32 = \$15,856$.

If the taxes have been paid, the amount paid on the value in excess of \$15,856 is to be refunded with interest at six percent per annum from date of payment to date of refund.

SO ORDERED.

Dorothy B. Price v. Town of Wolfeboro

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Esq., Chairman

George Twigg, III, Member

(Mr. Donahue did not sit.)
Peter J. Donahue, Member

Paul B. Franklin, Member

Date: January 18, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Dorothy B. Price, taxpayer; and the Chairman, Selectmen of Wolfeboro.

Michele E. LeBrun, Clerk

Date: January 18, 1990

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