

Mary E. Ross
v.
Town of Wolfeboro

Docket No. 4309-88

DECISION

A hearing in this appeal was held, as scheduled, on October 25, 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 \$34,630 on a mobile home, located on Lot 32, Birch Hill Estates 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 Town's representative, Mr. Chester Spinney, agreed the subject property was a 14' x 72' trailer by Burlington. The 1981 revaluation, by United Appraisal, used a square foot value of \$18.45. A 1.26 grade factor was applied. He estimated the market value on April 1, 1988, in a \$70 - 80,000 range. There were no sales in 1988 as the, "market was flat".

Mr. Philip Estey, the Board's Review Appraiser, viewed the property on August 1, 1989, and reported a 100% value of \$66,550.

The Board rules the correct 1988 assessment to be $\$66,550 \times .32 = \$21,296$.

If the taxes have been paid, the amount paid on the value in excess of \$21,296 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

Mary E. Ross v. Town of Wolfeboro

George Twigg, III, Member

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 Mary E. Ross, taxpayer; and the Chairman, Selectmen of Wolfeboro.

Michele E. LeBrun, Clerk

Date: January 18, 1990

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