

George W. Garrett and Mildred C. Garrett

v.

Town of Wolfeboro

Docket No. 4316-88

DECISION

A hearing in this appeal was held, as scheduled, on October 24, 1989. The Taxpayers represented themselves. The Town was represented by Chester L. Spinney, Jr., Town Manager.

The Taxpayers appeal, pursuant to RSA 76-16:a, the assessment of \$29,550 placed on their mobile home, located on Granite Lane, 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 Taxpayers has a single wide mobile home with no basement, garage or equity in the land. The park provides sewer and water. The unit was purchased in October of 1986 for \$50,169 and a \$4,500 porch was added in 1987. The Town did not contest Mr. Garretts figures, but said concrete steps should be added with a grade factor of B 1-26, "which would bring his assessment to what it is."

The Board's Review Appraiser, Mr. J. Philip Estey, said in his written report (based on an on site inspection on August 1, 1989) that the 100% value was \$54,150. He used a park amenities multiplier of 1.70 on a unit value of \$31,850.

The Board finds the best evidence is found in the review appraisers report and rules that the correct 1988 assessment equalized is $\$54,150 \times .32 = \$17,328$.

If the taxes have been paid, the amount paid on the value in excess of \$17,328 is to be refunded with interest at six percent per annum from date of

payment to date of refund.

SO ORDERED.

George W. Garrett and Mildred C. Garrett 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 17, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to George W. & Mildred C. Garrett, taxpayers; and the Chairman, Selectmen of Wolfeboro.

Michele E. LeBrun, Clerk

Date: January 17, 1990

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