

**Jeffrey J. Warnock and Ann S. Warnock**

**v.**

**Town of Exeter**

**Docket No. 4332-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on October 19, 1989. The Taxpayers were represented by Jeffrey J. Warnock, one of them. The Town was represented by John L. DeVittori, Assessor.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$267,500 (land, \$107,200; building, \$160,300) placed on their real estate, located on 10 Runawit Road, Exeter for the 1988 tax year.

The parties agreed that the equalization ratio for the Town of Exeter for the 1988 tax year was 100%.

The Taxpayer submitted comparable properties located at 16, 18, 20, 21, 24, 26, 30, 32, 34 Pickpocket Road and 2 Split Rock Road.

The Taxpayer stated, "My request is to evaluate the land portion only."

His written submission included the following, quoted in part;

- "1. The subject property is located in an R-1 zone adjacent to the Brentwood Town Line. Lot size is approximately 1.5 acres. Current R-1 zoning requires a lot size of 2 acres for lots without sewer and water. The development has been in existence since 1965.

This lot is nonconforming and is without full town services of:

Water

Sewer

Fire Main Protection System (i.e., nearest hydrant is on Rt. 111).

Sidewalks and Curbing

Paved Roadway (Mr. DeVittori, for the town noted that service or the lack thereof are reflected in market value or selling price).

2. Land Factors - The lot is situated off a dirt road that is currently maintained by a homeowner's association.

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Land usage is equally divided such that only 0.75 acres is useable with the remaining 0.75 acres in a low swampy area that is unbuildable or unusable for residential building.

3. The Town of Exeter has officially assessed and sold an adjoining unimproved lot consisting of 1.41 acres for \$25,000. The lot is contiguous to the Pickpocket Woods development and is considered as part of the Pickpocket Wood Association. This was approved for sale during the March 1987 Town Meeting, Article 32 and the selling price was listed at the Fair Market Value. (The Town's representative, Mr. John DeVittori, testified that this lot was not considered buildable by the Town and was sold as an odd lot and sold to simply "dispose" of it.)
4. Comparison with Land Values similar to developments in Exeter would indicate that the land value has been overassessed as minimal town utility services are non-existent.

Land values for Lots on Greenleaf Drive have been assessed at \$70,000 level, these lots have 100% utilization. Specifically,

16 Greenleaf Drive - 1.85 acres - Land \$73,700  
39 Greenleaf Drive - 1.00 acres (+/-) - Land \$70,000  
8 Greenleaf Drive - 1.25 acres - Land \$70,000

5. The dirt roadway in Pickpocket Woods development has contributed significantly to a lessening in land and house values due to road problems during the "mud season" and road ice in winter.
6. Summary - Based on the above factors, the property is over assessed due to its location near some of the more higher priced developments in Exeter, such as, Marshall Farms, Exeter Green, etc. However, the land use characteristics of the other developments differs significantly from the Pickpocket Woods development.

All road and common property maintenance is paid by members of the development. An annual assessment of \$00 is levied above that required for town tax purposes.

I would estimate that a land assessment between \$60,000 - \$65,000 would be reasonable and appropriate."

The Board finds that an adjustment of \$5,000 should be deducted from the land as assessed to properly reflect the negative influence of a muddy, non-town maintained road and the difficulty of "showing homes" during the spring.

The Board rules the correct 1988 assessment should be:

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Land (\$107,200 <u>less</u> \$5,000) =	\$102,200
Bldg (as assessed)	<u>\$160,300</u>
Total	\$262,500

If the taxes have been paid, the amount paid on the value in excess of \$262,500 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

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Anne S. Richmond, Esq., Chairman

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George Twigg, III, Member

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Peter J. Donahue, Member

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(Mr. Franklin did not sit.)  
Paul B. Franklin, Member

Date: January 23, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Jeffrey J. & Ann S. Warnock, taxpayers; and the Chairman, Selectmen of Exeter.

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Michele E. LeBrun, Clerk

Date: January 23, 1990

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