

**Barbara C. Gannon**  
**v.**  
**Town of Goffstown**

**Docket No. 4437-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on March 14, 1990. The Taxpayer represented herself. The Town was represented by David W. Bolton, M.M.C., Inc..

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$84,700 (land, \$36,000; buildings, \$48,700) placed on her real estate, located at 40 Church Street (Map 38, Lot 20) for the 1988 tax year.

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

The Taxpayer told the Board of many functional and physical problems which this 19th century house has developed over the years.

The Board of Tax and Land Appeals review appraiser, Mr. Robert Quinn, filed a lengthy report with the Board, which is quoted in part and supports the Taxpayer's description:

"The building is deceiving from the exterior because it is kept well in appearance, but the interior has never been modernized to accommodate any features of modern living. The rooms are small and poorly laid out; the doorways are narrow and sub-standard, the stairway's are steep and narrow, the headers over the staircasings are too low. The electrical outlets are too few, the kitchen area has inadequate cabinet space, the cellar consists of mostly low crawl areas that make maintenance and repair of utilities possible only by crawling along under the floor joists on your back. Furniture would have to be measured and checked against doorway widths and staircase headers before purchasing.

Barbara C. Gannon v. Town of Goffstown

Where the small portion of basement does exist, the stairway entrance and stairs are narrow and only personally negotiable.

Your appraisers opinion is first that the 5% functional assignment on the assessment record card is inadequate to cover the many and serious functional defects associated with the property, and secondly that comparable adjustments between this subject and a market sale property comparison must be carefully weighed and skillfully applied."

The Town's representative, Mr. David Bolton, suggested additional functional and physical depreciation.

The Board rules the correct 1988 assessment to be:

Land	\$36,000
Buildings	<u>\$42,000</u> as adjusted
Total	\$78,000

If the taxes have been paid, the amount paid on the value in excess of \$78,000 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

\_\_\_\_\_  
George Twigg, III, Member

\_\_\_\_\_  
Peter J. Donahue, Member

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

Date: April 19, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Barbara C. Gannon, taxpayer; and Chairman, Selectmen of Goffstown.

\_\_\_\_\_  
Michele E. LeBrun, Clerk

Date: April 19, 1990

0009