

Philip H. Macchi and Janet R. Macchi  
v.  
Town of Wolfeboro

Docket No. 4438-88 and 6071-89

DECISION

These two appeals, having been consolidated for hearing, were heard as scheduled on October 27, 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 \$93,460 (land, \$30,000; building, \$63,460) placed on their real estate located at Pine Harbor Condominiums, for the 1988 and 1989 tax years. The subject property consists of an approximate 2,301 square-foot interior space residential condominium unit and two parking spaces and two garage units, as well as an approximate 3.57 percent interest as a tenant in common of the common land of the subject property.

The Taxpayers argued they were disproportionately taxed as their unit was a back unit with a very limited view, as well as a greater distance from the waterfront when compared to other units in the condominium complex. The Taxpayers testified sales for front units were significantly higher, with original market sales prices of \$180,000 to \$190,000 versus the \$155,000 sales price for the subject property. Mr. Macchi testified in his opinion the

market value of the subject property on April 1, 1988, was \$190,000 to \$200,000.

Mr. Spinney testified for the Town that the declaration for the condominium units gave 28 units equal rights to the land, including the waterfront. Mr. Spinney further stated all of the values for the condominium units were established by the assessing officials in a given year and when those values were determined they did not allow for differentials in the views or distances from the waterfront as this was difficult to determine.

The Taxpayers reiterated in their opinion the market had indicated a difference in value for those units close to the waterfront as opposed to those units further away from the waterfront and not having as good a view as the waterfront units.

The Town rebutted by restating that all of the units which have waterfront rights should be assessed the same as they all had equal legal access to the waterfront.

The Board finds the testimony presented by the Taxpayers and the record indicates the units closer to the waterfront commanded higher sales prices and resale prices than those units further away from the water.

The Board rules the proper assessment for the subject property was \$64,000 for the 1988 and 1989 tax years.

If the taxes have been paid, the amounts paid on the value in excess of \$64,000 for tax year 1988 and tax year 1989 are 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

November 29, 1990

George Twigg, III, Chairman

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Philip H. and Janet R. Macchi, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Wolfeboro.

November 29, 1990

Michele E. LeBrun, Clerk