

Henry A. Laramie, Jr.

v.

Town of Pittsburg

Docket No. 4443-88

DECISION

A hearing in this appeal was held, as scheduled, on April 13, 1990. The Taxpayer represented himself. The Town was represented by Simon Leeming, Esq..

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$1,500 (building only) for a camp located on leased land in Pittsburg.

The issue of timely filing was first heard and the Board ruled that the Taxpayer had filed in a timely manner.

The parties agreed that the equalization ratio for the Town of Pittsburg for the 1988 tax year was 17%.

The Taxpayer used the following comparable properties which are also on leased land:

Judd Camp
Miller Camp
Strong Camp
Knowles Camp
Doucette Trailer

The appellants camp is 12' x 24' with a 4' porch built with second hand material in 1972. Accessed by a logging road, the camp is 15 miles from Rt. #3.

A concern was expressed by the Taxpayer that because the lease is only good on a year to year basis, that the right to use the camp is somewhat speculative. Further, the Taxpayer said he was given an estimate of \$5,000 by a contractor to replace the subject camp.

The Town's representative stated the lease market is 'active' and that there is value in remoteness (privacy).

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The Board finds that the 100% value, $\$1,500/17\% = \$8,824$, represents the fair market value for the improvements and benefits derived (value in use).

The Board of Tax and Land Appeals calls the appellants' attention to the provisions of RSA 75:16 relative to the "underassessment of another" in connection with the assessments of camps he selected as comparable to his.

The Board therefore rules the Taxpayer has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayer's just share of the common tax burden. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Member

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: May 9, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Henry A. Laramie, Jr., taxpayer; Chairman, Selectmen of Pittsburg; and Simon C. Leeming, Esq., counsel for the Town of Pittsburg.

Michele E. LeBrun, Clerk

Date: May 9, 1990

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