

Curley R. Day and Ginette M. Day

v.

Town of New Durham

Docket No. 4446-88

DECISION

A hearing in this appeal was held, as scheduled, on May 4, 1990. The Taxpayers represented themselves. The Town was represented by David W. Bolton, New Durham/M.M.C., Inc..

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$140,200 (land, \$112,900; buildings, \$27,300) placed on their real estate, located on Map 0034, Lot 23, Plot 24 for the 1988 tax year.

The parties agreed that the equalization ratio for the Town of New Durham for the 1988 tax year was 98%.

The Appellants purchased the subject property in 1987 for \$110,000. A porch and landscaping were added after April, 1988. The Days bring in bottled water for drinking and pipe in lake water for all other uses. East Merrymeeting Road is not maintained by the Town and, according to the Day's, their cottage is two miles from the nearest Town road. Mr. Day felt his property appreciated 10% in value for the period of time between the date of purchase and April 1, 1988.

The Board's Review Appraiser, Mr. Robert Quinn, said in his report, "It is difficult for me to consider that picturesque improved waterfront lots are selling for \$48,000. But also it is difficult to believe that an 852 sq. ft. cottage is worth only \$27,300", (referring to conclusions of an independent fee appraiser for the bank who found a value of \$110,000 as of December 18, 1987).

Testimony concerning sales of comparable properties failed to support a 20% market adjustment for topography given for "steep slope" to water from cottage.

The Town's representative, Mr. David Bolton, contended that the bank appraisal used comparable properties with a wide range of prices per square foot with large adjustments for differences. One of the bank comparables is located in Milton, N.H., outside of the New Durham community. Good appraisal practice for tax assessment frowns on using sales not in the subject Town.

The Board notes the provisions of RSA 75:16 and therefore rules the Taxpayers have failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayers' 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

(Mr. Donahue did not sit.)

Peter J. Donahue, Member

Paul B. Franklin, Member

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Curley R. & Ginette M. Day, taxpayers; Chairman, Selectmen of New Durham; and David Bolton, appraiser, M.M.C., Inc.

Michele E. LeBrun, Clerk

Date:

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