

Alphonse Cyr and Winifred R. Cyr

v.

Town of Pembroke

Docket No. 4456-88

DECISION

A hearing in this appeal was held, as scheduled, on December 13, 1989. The Taxpayers were represented by Winifred R. Cyr, one of them. The Town was represented by Donald W. Dollard, Assessor.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$155,000 (land, \$96,300; building, \$58,700) placed on their real estate, located on Map 262, lot 34 for the 1988 tax year. The Town adjusted the assessment as follows: land, \$94,500; building, \$52,000; total \$146,500.

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

The Taxpayer told the Board they had both a dug well and an artesian well. The artesian well water was not potable, but they could drink the dug well water. The Town indicated a \$2,000 downward adjustment would be in order on the dug well differential.

The Taxpayer stated that the rear 9.7 acre lot, which was accessible by means of a 530' long narrow land bar, could only be used as a woodlot and was otherwise unbuildable. Furthermore, owing to the fact that the house and barn were in the middle of the front lot further subdivision required tearing down at least the barn, which still had utility for farm use.

The Board's Review Appraiser, Mr. J. Philip Estey, inspected the property on July 7, 1989, and made the following appraisal:

Land	\$84,350
	<u>\$52,000</u>
Total	\$136,350

Alphonse Cyr and Winifred R. Cyr v. Town of Pembroke

The Board of Tax and Land Appeals finds the best evidence to be that of its Review Appraiser, with one further adjustment for the dug well, and rules the correct 1988 assessment to be land, \$84,350; less \$2,000 for dug well (\$82,350) buildings, \$52,000; total, \$134,350.

If the taxes have been paid, the amount paid on the value in excess of \$134,350 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: January 23, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Alphonse & Winifred R. Cyr, taxpayers; and the Chairman, Selectmen of Pembroke.

Michele E. LeBrun, Clerk

Date: January 23, 1990

0009