

John E. Hanson

v.

Town of Sutton

Docket No. 4458-88

#### DECISION

A hearing in this appeal was held, as scheduled, on September 12, 1989.

The Taxpayer represented himself. The Town was represented by Robert S. Bristol, Selectman, Darrel Palmer, Selectman, Roy W. Prince, Selectman, and George W. Bean, Appraiser.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$110,650 (land, \$29,500; buildings, \$81,150) placed on his real estate located on Rowell Hill Road, for the 1988 tax year. The subject property consists of an approximate 3.9-acre parcel improved with a cape-style residence and attached garage.

The Taxpayer stated that his questions about the built-in appliances in the residence have been answered by the selectmen and that his questions about the frontage values have been explained as based on sales prices. Mr. Hanson further stated that in his opinion the matter was settled.

The Board therefore rules the proper assessment for the 1988 tax year is \$110,650.

December 18, 1990

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

(concurrent, unavailable for signature)

Raymond J. Damour, Temporary Member

I certify that copies of the within Decision have been mailed this date, postage prepaid, to John E. Hanson, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Sutton.

December 18, 1990

Michele E. LeBrun, Clerk