

**Ernest E. Marsh, Jr. and Georgianna Marsh**  
**v.**  
**Town of Dorchester**  
  
**Docket No. 4460-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on August 2, 1990. The Taxpayers were represented by Ernest F. Marsh, Jr., Georgianna Marsh, Frank M. Austin, representative and Sylvia M. Austin, representative. The Town was represented by Valentine F. Parker, Selectman and Blanche A. MacDonald, Selectman.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$23,025 (land, \$10,925; buildings, \$12,100) placed on their real estate, located on Streeter Woods Road for the 1988 tax year.

Neither party challenged the Department of Revenue Administration's equalization ratio of 56% for the 1988 tax year for the Town of Dorchester.

The Board's review inspector, Mr. J. Philip Estey, inspected the site on March 19, 1990, and made the following observations:  
"Trailer in poor condition, ceilings down, leaks, addition not complete, basement under addition wet and cracked.

All 5 acres swampland except portion for trailer, shed, and car area filled in."

The Board of Tax and Land Appeals finds the best evidence to be Mr. Estey's report and rules the correct 1988 assessment to be:

Land	\$ 6,800
Building	<u>\$ 7,650</u>
Total	\$14,450

If the taxes have been paid, the amount paid on the value in excess of \$14,450 is to be refunded with interest at six percent per annum from date of payment to date of refund. The Board denies the Taxpayer's representatives Motion for Costs.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Peter J. Donahue, Member

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Paul B. Franklin, Member

Date: October 31, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Ernest E., Jr. and Georgianna Marsh, taxpayers; and Chairman, Selectmen of Dorchester.

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Michele E. LeBrun, Clerk

Date: October 31, 1990

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