

Roderick E. Prior
v.
Town of New London

Docket Nos. 4470-88 & 5906-89

DECISION

This decision relates to the "Taxpayer's" appeal of the "Town's" 1988 and 1989 assessments of property on tax map 78 lot 27 (the Property). The Taxpayer argued the Property was burdened by an easement that benefitted nearby lots. The board, thus, ordered the owners of the benefitted lots, Douglas N. Everett, Miriam Macurda, and Nancy Mitchell and Mary Ann Hayward Harris (the Abutters), to show cause why their assessments should not be increased to reflect the beneficial easement. At the show cause hearing, the board ordered the Town to submit to the Taxpayer and the Abutters revised assessments to reflect the effect of the easement on the respective lots.

Proposed recalculations were sent to and accepted by the Taxpayer and the Abutters. The board adopts the settlement agreement, resulting in the following adjustments to the assessments:

Map/Lot/Owner	Adjustment	Change in Assessment
78-27 Prior	reduce condition factor on land from 400 to 325, land now \$186,150	-\$37,050.00
65-1 Everett	Increase condition factor on land from 400 to 426, land now \$242,800	+\$12,500.00

77-14 Macurda	Increase condition factor on land from 400 to 426, land now \$246,800	+\$12,500.00
64-17 Harris/Mitchell	Increase condition factor on land from 400 to 428, land now \$206,400	+\$12,500.00

These adjustments shall be made on the property record cards and used in assessing the properties for the 1988 and 1989 tax years.
SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Ignatius MacLellan, Member

Date: December 19, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Roderick E. Prior, taxpayer; and Chairman, Selectmen of New London.

Michele E. LeBrun, Clerk

Date: December 19, 1990

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Roderick E. Prior
v.
Town of New London

Docket Nos. 4470-88 and 5906-89

ORDER TO SHOW CAUSE

RSA 71-B:16, states in part:

"Order for reassessment. The Board may order a reassessment of taxes previously assessed or a new assessment to be used in the current year or in a subsequent tax year of any taxable property in the state:

"II. When it comes to the attention of the Board from any source, except as provided in paragraph I, that a particular parcel of real estate or item of personal property has not been assessed, or that it has been fraudulently, improperly, unequally, or illegally assessed".

Pursuant to RSA 71-B:16 the Board of Tax and Land Appeals hereby orders a hearing to show cause as a result of a tax appeal of Roderick E. Prior v. the Town of New London, Docket Nos. 4470-88 and 4906-89, heard on May 18, 1990, in which the appellant Taxpayer alleged an overassessment due to easements granted to abutting properties.

The Board will hear testimony and take evidence as to the assessments of the properties of Douglas N. Everett, 297 Pleasant Street, Concord, New Hampshire, 03301, identified as Map 65, Lot 1; Miriam Macurda, 8 Ridge Road, Concord, New Hampshire, 03301, identified as Map 77, Lot 14, and

Alex and Eugenie Grusinov, 2032 West Vino del Mar Boulevard, St. Petersburg,

Florida 33706, identified as Map 65, Lot 17, all of whom are abutters to the appealed property.

The hearing will be held at 10:00 a.m. on August 23, 1990, at the offices of the Board, State Office Park South, 107 Pleasant Street, Johnson Hall (third floor), Concord.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

July 17, 1990

George Twigg, III

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within Order have been mailed this date, postage prepaid, to Roderick E. Prior, the Taxpayer, to Douglas N. Everett, Miriam Macurda, and Alex and Eugenie Grusinov, abutting taxpayers, and to the Chairman, Board of Selectmen, Town of New London.

Michele E. LeBrun, Clerk

July 17, 1990

Roderick E. Prior
v.
Town of New London

Docket Nos. 4470-88 and 5906-89

AMENDED ORDER TO SHOW CAUSE AND CHANGE OF HEARING DATE

RSA 71-B:16 states in part:

"Order for reassessment. The Board may order a reassessment of taxes previously assessed or a new assessment to be used in the current year or in a subsequent tax year of any taxable property in the state:

"II. When it comes to the attention of the Board from any source, except as provided in paragraph I, that a particular parcel of real estate or item of personal property has not been assessed, or that it has been fraudulently, improperly, unequally, or illegally assessed."

Pursuant to RSA 71-B:16 the Board of Tax and Land Appeals hereby orders a hearing to show cause why a reassessment of abutting properties should not be ordered as a result of the tax appeal of Roderick E. Prior v. the Town of New London, Docket Nos. 4470-88 and 4906-89, heard on May 18, 1990, in which the appellant Taxpayer alleged an overassessment due to easements granted to abutting properties.

The Board will hear testimony and take evidence as to the assessments of the properties of Douglas N. Everett, 297 Pleasant Street, Concord, New Hampshire, 03301, identified as Map 65, Lot 1; Miriam Macurda, 8 Ridge Road, Concord, New Hampshire 03301, identified as Map 77, Lot 14; and Mary Anne Hayward Harris, 225 Tennyson Avenue, Palo Alto, California 94301 and Nancy Hayward

Mitchell, 17 Rope Ferry Road, Hanover, New Hampshire 03755, identified as Map 64, lot 17, all of whom are abutters to the appealed property.

The hearing, originally scheduled at 10:00 a.m. on August 23, 1990, has been rescheduled at 10:00 a.m. on Friday, October 5, 1990, at the offices of the Board, State Office Park South, 107 Pleasant Street, Johnson Hall (third floor), Concord.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within Order have been mailed this date, postage prepaid, to Roderick E. Prior, the Taxpayer, to Douglas N. Everett, Miriam Macurda, and Nancy Hayward Mitchell and Mary Ann Hayward Harris, abutting taxpayers, and to the Chairman, Board of Selectmen, Town of New London.

Michele E. LeBrun, Clerk