

**Geraldine B. Framberger, John W. Parker and  
Marion E. Buffington (Parker Heirs)**

**v.**

**Town of Danville**

**Docket No. 4475-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on September 19, 1989. The Taxpayers were represented by Sara Parker and Marion F. Buffington. The Town was represented by Robert G. Camp, Appraiser for the Department of Revenue Administration.

The Taxpayers appealed their 1988 assessment of \$57,400 for a small two acre island approximately 200 feet from shore in the Town of Danville.

It was purchased by grandparents for lumbering and passed to the parents of the appellants.

In 1984, the Taxpayers decided to put the property on the market and solicited opinions of value from three real estate brokers in the amounts of \$36,000, \$44,900 and \$62,000.

The property was offered at the highest figure and subsequently reduced to \$55,000 with no offers.

The island has been evaluated by R.S.L. Layout and Design, Inc. to determine if a site for a septic system could be located on the two acre island. Their report stated "as a result of testing we determined bedrock to be at a depth greater than 5 feet below the surface with no estimated seasonal high water table to at least three feet below the ground surface, in an area that would be suitable for a septic system. The island appears to be quite buildable."

The Board finds that the subject is a unique and highly desirable

property located in the southern tier of the state near significant real estate markets.

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The Board finds that access from a public landing maintained by the Town, while not ideal, is none-the-less adequate for the purpose.

The appellants stated the Trust for N.H. Land, in concert with the Town, may be a possible purchaser in the \$30-40,000 range.

The privacy and environmental assets which this treed, sanctuary for birds and other animals offers to someone who wishes to build in a pristine habitat convinces the Board that the assessed value of \$57,400 is not unreasonable.

Owing to the temporary depressed nature of the real estate market, it may take more time to sell this island property than a conventional two acre building lot on the mainland would require.

The Board 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

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Anne S. Richmond, Esq., Chairman

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George Twigg, III, Member

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(Mr. Donahue did not sit.)  
Peter J. Donahue, Member

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Paul B. Franklin, Member

Date: October 13, 1989

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Marion E. Buffington, representative for Geraldine B.



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Framberger, John W. Parker and Marion E. Buffington (Parker Heirs), taxpayers;  
Mr. Richard Young, Director, Property Appraisal Division, Department of Revenue  
Administration; and the Chairman, Selectmen of Danville.

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Michele E. LeBrun, Clerk

Date: October 13, 1989

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