

Aram R. Melkonian and Dorothy A. Melkonian

v.

Town of Danville

Docket No. 4476-88

DECISION

A hearing in this appeal was held, as scheduled, on September 20, 1989.

The Taxpayers were represented by Aram R. Melkonian, one of them. The Town was represented by John McSorley, Appraiser, State of New Hampshire Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$20,000 placed on their land located off Cub Pond Road for the 1988 tax year. The subject property consists of 7 acres of land.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 100 percent for the 1988 tax year for the Town of Danville. Based on that ratio the Taxpayers' assessment equates to a market value of \$20,000 as of April 1, 1988.

The Taxpayer argued the 7 acres of land was backland and was not buildable. The Taxpayer also stated there was no deeded right-of-way access to the subject property. Mr. Melkonian did acknowledge a right-of-way which falls short of the Taxpayers' property line.

The Town's representative testified there was no obvious access to the subject property. Mr. McSorley also noted that one acre of the subject land

was wetland and the rest was woodland.

Mr. McSorley testified there was only one sale of backland in the sales analysis. The appraiser related the value of \$5,000 established as the unit price for an acre of land and that the subject property's access was accounted for in the fair classification.

The Board finds the evidence before it indicates the subject parcel warrants a factor to account for access difficulties.

For the above stated reason the Board rules that the proper assessment for the 1988 tax year is \$14,000.

If the taxes have been paid, the amount paid on the value in excess of \$14,000 is to be refunded with interest at six percent per annum from date of payment to date of refund.

April 27, 1990

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Chairman

(Mr. Twigg did not sit)
George Twigg, III

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within decision have been mailed this date, postage prepaid, to Aram R. and Dorothy A. Melkonian, the Taxpayers, to the Chairman, Board of Selectmen, Town of Danville, and to Richard Young, Director, Property Appraisal Division.

Michele E. LeBrun, Clerk

April 27, 1990