

**Edward S. McFarland and Sheila K. McFarland**

**v.**

**Town of Lancaster**

**Docket No. 4545-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on June 15, 1990. The Taxpayers were represented by Edward Clement, Attorney and Edward McFarland, one of them. The Town was represented by Robert Camp, Appraiser for the Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$46,600 (land, \$25,850; buildings, \$20,750) placed on their real estate, located on Rt. 135 on the Connecticut River (near the Dalton town line) for the 1988 tax year.

The parties agreed that the equalization ratio for the Town of Lancaster for the 1988 tax year was 100%.

The appellant lives in a mobile home (1977) with approximately 1,300 sq. ft. of living space. The lot is 1.7 acres in size.

The Taxpayer introduced a "market analysis" by Century 21 - Winn Assoc., which suggested a listing price as of April 24, 1989, of \$29,500.

The area surrounding the mobile home has flooded out in the winter/spring in 16 out of the last 20 years, requiring evacuation of the premises for varying periods of time (weeks).

The Town confirmed the Taxpayer's description of the property as well as the problems, and recommended approximately 20% reduction in the land to \$21,650.

The Board of Tax and Land Appeals review inspector, Mr. J. Philip Estey, inspected the property on July 18, 1989 and recommended a mobile home value (improvements) of \$15,850.

The Board finds the best evidence for the 1988 assessment to be as follows:

Land	\$21,650	Town's figure
Mobile Home	<u>\$15,850</u>	Inspector's figure
Total	\$37,500	Revised 1988 assessment

If the taxes have been paid, the amount paid on the value in excess of \$37,500 is to be refunded with interest at six percent per annum from date of payment to date of refund.

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: August 17, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Edward S. & Sheila K. McFarland, taxpayers; Chairman, Selectmen of Lancaster; and Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

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Michele E. LeBrun, Clerk

Date: August 17, 1990

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