

Charles Grief, Jr. and Elizabeth Greif

v.

Town of Bethlehem

Docket No. 5000-88

DECISION

A hearing in this appeal was held, as scheduled, on June 1, 1990. The Taxpayers were represented by Robert Schafer and Joan Schafer. The Town was represented by Robert G. Camp, appraiser, Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$164,400 (land, \$24,750; buildings, \$139,650) placed on their real estate, located on River Road (Map 209, Lot 59) for the 1988 tax year.

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

The Taxpayer testified that they have a 12' dug well of poor quality and use bottled water for drinking.

The appraiser "who did not enter the house" listed three baths, while there are only two.

The Taxpayer also took issue with such factors as building height, accessibility to attic space, shed values and an unfinished rear section.

The Town's representative, Mr. Robert Camp, confirmed some of the differences and applied additional functional depreciation. The Board finds the best evidence of value to be the Town's revised assessment as follows:

Land	\$ 24,750
Building	<u>\$108,000</u>
Total	\$132,750

If the taxes have been paid, the amount paid on the value in excess of \$132,750 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

George Twigg, III, Member

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: July 31, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Charles, Jr. & Elizabeth Greif, taxpayers; Chairman, Selectmen of Bethlehem; and Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

Michele E. LeBrun, Clerk

Date: July 31, 1990

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