

Anna Green
v.
Town of New London

Docket No. 5100-88

DECISION

A hearing in this appeal was held, as scheduled, on May 18, 1990. The Taxpayer represented herself. The Town was represented by James W. Moreland, Selectman; Peter Bianchi, Selectman; Frederick Welch, Town Administrator; April Whittaker, Secretary; and David Bolton, appraiser, M.M.C., Inc..

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$23,400 (land only) placed on her real estate, located on Burpee Hill Road (Map 82, Lot 14) for the 1988 tax year. The subject property is a triangular shape and consists of .53 acres.

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

The appellant told the Board the lot is too small to support a septic system or to build on. Set backs which apply to this lot are 25' from road, 20' from the sideline and 15' from the rear boundary.

The Town's representative, Mr. David Bolton, indicated that the property was given a 50% condition factor for the wetland and brook.

The Board of Tax and Land Appeals' review inspector, Mr. Robert Quinn, in his written report said the subject property has "abutter value" only.

The Board finds that the condition factor should be 0.25 to account for topographical problems, shape and utility resulting in the correct 1988 assessment of \$11,700.

If the taxes have been paid, the amount paid on the value in excess of \$11,700 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: August 7, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Anna Green, taxpayer; Chairman, Selectmen of New London; and David W. Bolton, appraiser, M.M.C., Inc.

Michele E. LeBrun, Clerk

Date: August 7, 1990

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