

Claire A. Dupras and Joseph B. Dupras
v.
Town of Plaistow

Docket No. 5115-88

DECISION

A hearing in this appeal was held, as scheduled, on August 14, 1990. The Taxpayers were represented by Claire A. Dupras. The Town was represented by Earl E. Hall, Assessor.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$120,800 (land, \$69,500; building, \$51,300) placed on their real estate located at 4 Davis Park, for the 1988 tax year. The subject property consists of a dwelling and garage situated on approximately .52 acre 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 Plaistow. Based on that ratio the Taxpayers' assessment equates to a market value of \$120,800 as of April 1, 1988.

The Taxpayer argued that the land was wet three quarters of the year and noted their sump pump runs 90 percent of the year. Mrs. Dupras stated the home was approximately 75 years old.

Mr. Hall testified for the Town and noted the land value had

been adjusted at the review from an assessment of \$77,250 to \$69,500.

The Board's review inspector, Mr. Estey, noted in his report the subject property had 123 feet of frontage according to the deed and recommended a value, including \$7,600 for improvements to the land, of a total of \$61,350.

The Board finds the Town properly adjusted for the wet condition of the subject land but failed to account for or was unaware of the deeded dimensions. The Board further finds its review investigator's finding of the deeded frontage dimensions the best evidence for that component of value for the subject land.

For the above stated reasons the Board rules that the proper assessment for the 1988 tax year is \$112,650 (land, \$61,350; building, \$51,300).

If the taxes have been paid, the amount paid on the value in excess of \$112,650 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, Chairman

Peter J. Donahue

Paul B. Franklin

I certify copies of the within Decision have been mailed this date, postage prepaid, to Claire A. and Joseph B. Dupras, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Plaistow.

Michele E. LeBrun, Clerk