

William R. DiScipio
v.
Town of Groton

Docket No. 5117-88

DECISION

A hearing in this appeal was held, as scheduled, on March 23, 1990.

The Taxpayer represented himself. The Town was not represented.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$10,630 placed on his real estate located at Jewell Hill Acres for the 1988 tax year. The subject property consists of approximately 10 acres of land with approximately 300 feet of frontage on a dirt road.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 42 percent for the 1988 tax year for the Town of Groton. Based on that ratio the Taxpayer's assessment equates to a market value of \$25,300 as of April 1, 1988.

The Taxpayer testified he purchased the property in 1984 for approximately \$17,000 to \$18,000. The Taxpayer offered his opinion that the fair market value of the subject property was \$16,000 based on a conversation with a real estate agent. The Taxpayer stated the subject property fronts on a dirt road with utilities.

The Taxpayer stated in his application for abatement of real estate tax that he was applying for an abatement for the following reasons: "a) I do

not reside nor occupy said land. b) I do not have children in the Groton school system. c) I require no town services because of first reason."

The Board finds the Taxpayer presented no evidence of the market value of the subject property as of April 1, 1988. The Board further finds the Taxpayer's not needing town services an insufficient and contrary-to-law justification for an assessment lower in relation to that of his fellow taxpayers.

The Board therefore rules that the Taxpayer has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayer's just share of the common tax burden. The ruling is, therefore:

Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

April 20, 1990

Anne S. Richmond, Chairman

George Twigg, III

Peter J. Donahue

(Mr. Franklin did not sit)
Paul B. Franklin

I certify that copies of the within Decision have been mailed this date, postage prepaid, to William R. Discipio, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Groton.

Michele E. LeBrun, Clerk

April 20, 1990