

Melvin LeBlanc and Catherine LeBlanc

v.

Town of Goffstown

Docket No. 5161-88

DECISION

A hearing in this appeal was held, as scheduled, on May 8, 1990. The Taxpayers were represented by Melvin LeBlanc, one of them. The Town was represented by David W. Bolton, appraiser, M.M.C., Inc..

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$116,200 (land, \$54,200; buildings, \$62,000) placed on their real estate, located on Map 32, Lot 1-1 for the 1988 tax year.

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

The Taxpayer said his property was fronted by power lines, had a wet basement with two sump pumps. Further, he said he would sell the property for less than \$100,000.

The Town acknowledged some of the problems described by the Taxpayer and deducted 10% for the power lines:

Land	\$48,700
Building	<u>\$59,700</u>
Total	\$108,400

The Board rules the Town's revised figures provide the best evidence of value and rule the correct 1988 assessment to be \$108,400.

If the taxes have been paid, the amount paid on the value in excess of \$108,400 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, Member

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Peter J. Donahue, Member

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Paul B. Franklin, Member

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Melvin & Catherine LeBlanc, taxpayers; Chairman, Selectmen of Goffstown; and David Bolton, appraiser, M.M.C., Inc.

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Michele E. LeBrun, Clerk

Date:

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**Melvin LeBlanc and Catherine LeBlanc**

**v.**

**Town of Goffstown**

**Docket No. 5161-88**

AMENDED DECISION

The Board of Tax and Land Appeals hereby amends paragraph 5 of it's written decision of July 31, 1990, to read as follows:

"The Town acknowledged some of the problems described by the Taxpayer and deducted 10% for the power lines as they impacted the land value ( $\$54,200 \times .90 = \$48,700$ ). Further, the Board incorporates the town's recommendation that "the functional depreciation originally applied to the building value of 2% be increased to 5% ( $\$62,000 \times .95 = \$59,700$ )."

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: October 11, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Melvin & Catherine LeBlanc, taxpayers; and Chairman, Selectmen of Goffstown.

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Michele E. LeBrun, Clerk

Date: October 11, 1990

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