

**Helen Dubowik
v.
Town of Kingston**

Docket Nos. 5197-88 and 7107-89

DECISION

These two appeals, having been consolidated for hearing, were heard, as scheduled, on September 25, 1990. The Taxpayer was present along with Joseph Sildlecki and Irene Sildlecki. The Town was represented by David W. Bolton, Appraiser, M.M.C., Inc..

The Taxpayer appeals, pursuant to RSA 76:16-a, from the following assessed valuations: for property located on Coopers Grove Road.

<u>1988</u>		<u>1989</u>	
Land	\$ 80,400	Land	\$ 69,200
Building	<u>\$ 38,900</u>	Building	<u>\$ 38,900</u>
Total	\$119,300	Total	\$108,100

Neither party challenged the Department of Revenue Administration's equalization ratio of 98% for the 1988 and 1989 tax year for the Town of Kingston.

The Taxpayer was represented by her brother in law, Mr. Joseph C. Sildlecki.

The Taxpayer used comparables owned by Lamnah, Pellerin and Justin.

The Board of Tax and Land Appeals finds the pie shaped lot with 77 feet of shore front and only 18.5 feet of road front should be adjusted by an additional 10% (.90 x 69,200 = \$62,280 say \$62,300).

The Board of Tax and Land Appeals finds the correct assessments for 1988 and 1989 should be:

Land	\$ 62,300
Building	<u>\$ 38,900</u>
Total	\$101,200

If the taxes have been paid, the amount paid on the value in excess of \$101,200 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, Member

Paul B. Franklin, Member

Date: October 31, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Helen Dubowik, taxpayer; and Chairman, Selectmen of Kingston.

Michele E. LeBrun, Clerk

Date: October 31, 1990

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