

Anthony J. Malpica and Michele D. Malpica

v.

Town of Grafton

Docket No. 5223-88

DECISION

A hearing in this appeal was held, as scheduled, on March 23, 1990. The Taxpayers were represented by Michele D. Malpica, one of them. The Town was represented by Arthur A. Morrill, Appraiser, State of New Hampshire Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$73,750 (land, \$10,950; buildings, \$62,800) placed on their real estate, located on Upper Grafton Road, for the 1988 tax year. The subject property consists of a residence and garage situated on approximately 2 1/2 acres of land.

Neither party challenged the Department of Revenue Administration's assessment-sales ratio of 56 percent for the 1988 tax year for the Town of Grafton. Based on that ratio the Taxpayers' assessment equates to a market value of \$131,700 as of April 1, 1988.

The Taxpayer argued pollution still continued on the property and that a culvert continued to leak bacteria. The Taxpayer stated she had been hospitalized and that a new well on the property failed.

Ms. Malpica testified a new home had been built on the site at a cost of \$44,000 and that that building was 90 percent complete as of April 1, 1988.

The Taxpayer also stated a well and septic system had been installed for a

total cost of \$9,800 at the time the new house was constructed. She also noted a \$22,000 garage was 90 percent complete as of April 1, 1988.

Ms. Malpica offered the opinion that the market value of the subject property was \$75,000 as of April 1, 1988.

Mr. Morrill testified for the Town that it was the opinion of Town officials that any pollution on the subject property was caused by a spill and would dissipate. Mr. Morrill also stated he had viewed the culvert and saw a discharge which was difficult to determine as to its content. The appraiser stated in his opinion an engineering study was needed.

The Taxpayer rebutted that this hearing was the first time she had heard of a Town test and the possibility of a spill.

Mr. Morrill responded for the Town that there was no conclusive test of the well on the subject property and that he did not have any knowledge of the source or reason for Ms. Malpica's illness that could be confirmed.

The Board finds the testimony and evidence presented is not conclusive as to pollution on the subject property to such an extent as to cause a significant reduction in market value. The Board finds the Taxpayers have invested more than \$75,800, exclusive of land, in the subject property in the year prior to the assessment date of April 1, 1988.

The Board therefore rules the Taxpayers have failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in

excess of the Taxpayers' just share of the common tax burden. The ruling is, therefore:

Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

April 24, 1990

Anne S. Richmond, Chairman

George Twigg, III

Peter J. Donahue

(Mr. Franklin did not sit)

Paul B. Franklin

I hereby certify that copies of the within decision have been mailed this date, postage prepaid, to Anthony J. and Michele D. Malpica, the Taxpayers, to the Chairman, Board of Selectmen, Town of Grafton, and to Richard Young, Director, Property Appraisal Division.

Michele E. LeBrun, Clerk

April 24, 1990

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