

Nancy B. Winneg  
v.  
Town of Hooksett

Docket No. 5228-88

DECISION

A hearing in this appeal was held, as scheduled, on July 26, 1990. The Taxpayer was not represented. The Town was represented by David W. Bolton, appraiser for M.M.C., Inc..

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$88,900 (land, \$56,400; buildings, \$32,500) placed on her real estate, located at 32 Cross Road for the 1988 tax year.

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

The Taxpayer stated in her written appeal, "assessment does not accurately reflect economic and physical obsolescence. Questionable basis for land value."

No further evidence was submitted by or on behalf of the Taxpayer.

The Town filled out a check list reply form June 12, 1989, signed by George Bean, with land \$56,800 and building \$32,500 (total, \$89,300).

The Town's representative, Mr. David Bolton, testified that the correct land figure was \$56,400. He submitted comparable property cards for Barron, Auger and Kelley.

The Board therefore rules 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

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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: August 17, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Nancy B. Winneg, taxpayer; Chairman, Selectmen of Hooksett; and David W. Bolton, appraiser for M.M.C., Inc..

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Michele E. LeBrun, Clerk

Date: August 17, 1990

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