

Thomas Bowles and Sandra Bowles

v.

Town of Deerfield

Docket No. 5312-88

DECISION

A hearing in this appeal was held, as scheduled, on March 29, 1990. The Taxpayers were represented by Thomas H. Bowles, Sandra Bowles and Lionel MacEachern. The Town was not represented.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$93,000 (land, \$12,100; buildings, \$80,900) placed on their real estate, located on 65 Old Centre Road for the 1988 tax year.

The parties agreed that the equalization ratio for the Town of Deerfield for the 1988 tax year was 35%.

The Taxpayer told the Board his assessment was high for the following reasons:

- No central heat
- Poured concrete basement added
- Inconsistent grading
- No economic depreciation given for close proximity to junk yard
- No finish in attic
- Last revaluation in 1982 used State Manual

The Board's review investigator, Mr. J. Philip Estey, applied a 10% negative adjustment to the building, as a result of the junk yard influence, with which the Board concurs.

The Board of Tax and Land Appeals finds the correct assessment (by state manual) for 1988 to be:

Land	\$12,100	as assessed
Building	<u>\$70,500</u>	
Total	\$82,600	

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By applying the 10% economic depreciation, the following assessment results:

$$\$82,600 \times .90 = \underline{\$74,340}$$

If the taxes have been paid, the amount paid on the value in excess of \$74,340 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, Member

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: May 9, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Thomas & Sandra Bowles, taxpayers; and Chairman, Selectmen of Deerfield.

Michele E. LeBrun, Clerk

Date: May 9, 1990

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