

**Rhoades F. and Irma B Sawyer**

**v.**

**Town of Lancaster**

**Docket No. 5320-88**

**DECISION**

The "Taxpayers" appeal pursuant to RSA 76:16-a the assessment of their 1988 taxes on a single-family house at 8 Richardson Street, Lancaster (the Property). The Taxpayers presented evidence that the Property was overassessed in relation to other similar properties, and thus the Taxpayers' request for an abatement has been granted.

The Taxpayer presented the Board with a sketch of the Property's neighborhood along with the property tax cards for several of the neighborhood properties. This evidence demonstrated that relative to other properties, the Property was overassessed. The Taxpayers also testified that the Property's condition as compared to the other neighborhood properties supported a reduction in the assessment. Additional support for the Taxpayers' position was provided by this board's inspector. Our inspector visited the Property and reviewed the Town's assessment, and he determined a reduction should be made.

Based on this evidence, which we find was not refuted by the "Town's" evidence, we find that all of the Property's improvements, except one shed, should have received 25% physical depreciation and 25% functional depreciation.

This higher depreciation factor is supported by the Taxpayers' evidence and the board inspector's report. Moreover, even the original assessment card supported this conclusion because that card gave the Property higher depreciation than the revised card.

Therefore, we find the correct assessments to be:

<u>Building</u>	<u>Replacement Value</u>	<u>Physical Deprec.</u>	<u>Functional Deprec.</u>	<u>Adjusted Value</u>
dwelling	\$111,300.00	25%	25%	\$62,606.00
barn	\$ 13,150.00	25%	25%	\$ 7,397.00
shed	\$ 4,100.00	25%	25%	\$ 2,306.00
shed	\$ 1,750.00	5%	20%	\$ 1,330.00
			BUILDING TOTAL	\$73,639.00
			LAND	\$22,050.00
			<b>TOTAL</b>	<b>\$95,689.00</b>

If taxes have been paid, the amount paid on the value in excess of \$95,689.00 shall be refunded to the Taxpayers with interest at six percent from the date paid to the refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Peter J. Donahue, Member

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Paul B. Franklin, Acting Chairman

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Ignatius MacLellan, Member

Date: October 19, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Rhoades F. & Irma B. Sawyer, taxpayers; and Chairman, Selectmen of Lancaster.

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Michele E. LeBrun, Clerk

Date: October 19, 1990

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