

Daniel Redhouse, Jr. and Margaret W. Redhouse

v.

Town of Lee

Docket No. 5450-88

DECISION

A hearing in this appeal was held, as scheduled, on April 13, 1990. The Taxpayers represented themselves. The Town was represented by Alice MacKinnon, Appraiser, Avitar.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$50,800 placed on their 5.5 acre parcel of land situated on High Road in the Town of Lee for the 1988 tax year.

Neither party challenged the Department of Revenue Administration's equalization ratio of 100% for the 1988 tax year for the Town of Lee. Based on that ratio the Taxpayers' assessment equates to a market value of \$50,800, as of April 1, 1988.

The Taxpayers explained to the Board that the subject property was a very difficult lot and that they had received no offers at a price set well below the assessed value. The Taxpayers stated that the lot was wet and the topography was such that a septic system would be very difficult to install and that there was a beaver pond on one corner of the lot. The Taxpayers also submitted a letter from Dave Allan, of the Lee Conservation Commission, who noted the difficulties in building driveway and septic systems on the subject parcel.

Ms. MacKinnon testified for the Town that the subject property was revalued in 1987 with all of the other properties in Lee. The appraiser stated that land values escalated in that area of New Hampshire just prior to the revaluation, but did agree that there was a problem with the subject property.

Ms. MacKinnon noted there had been test pits dug in 1988, which were found to

meet the Town's standards in effect at that time.

The Taxpayers responded that the test pits noted by the Town's representative were located on the subject property in sites, which do not meet standards of septic design, which would make the lot most useful.

The Board finds its investigator noted the topography of the subject property in relation to the grade of High Road, as well as the low and wet condition present. The Board's investigator recommended an adjusted assessment of \$30,250, as most reflective of the proper value. The Board rules that the correct assessment for the 1988 tax year for the subject property is \$30,250.

If the taxes have been paid, the amount paid on the value in excess of \$30,250 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 25, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Daniel J., Jr. & Margaret W. Redhouse, taxpayers; and Chairman, Selectmen of Lee.

Michele E. LeBrun, Clerk

Date: October 25, 1990

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