

**June L. Buchanan and Eugene Buchanan**

**v.**

**Town of Lancaster**

**Docket No. 5472-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on June 26, 1990. The Taxpayers were represented themselves. The Town was represented by Thomas Welch, Appraiser, Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$366,350 (land, \$312,450; buildings, \$53,900) placed on their real estate, located on Route 3 and Blood Pond Road for the 1988 tax year. The property consists of approximately 40 acres improved with a campground consisting of 97 sites, a dwelling, retail building and maintenance barn.

Neither party challenged the Department of Revenue Administration's equalization ratio of 100% for the 1988 tax year for the Town of Lancaster.

Mrs. Buchanan argued she was overassessed due to most of the frontage on Blood Pond being swampy, a 75% vacancy rate most of the five month season, the resulting low income generation and the camp sites not having been designed or built for large recreational vehicles. She testified that they had purchased the property in 1984 for \$100,000 and had made only minor improvements since then. She further stated that the property had been listed on the market since early 1990 at the assessment value, but that there had been little interest.

Mr. Welch testified that the appraisal had attributed no specific value for the property's frontage on Blood Pond Road. He stated that a developed per acre value had been assigned to the approximately 10 acre area developed as the campground and that it had been reduced 25% for its various topographical problems. He further testified that the value of the site improvements had

been

estimated by replacement cost figures from the Marshall and Swift Manual. He stated that the frontage on Route 3 had been estimated by scaling it from the Town Tax Map.

The Board rules as follows.

The Taxpayer's appeal is based on the Constitution of New Hampshire, Part 2, Article 5, which states in part:

And further, full power and authority are hereby given and granted to the said general court, from time to time, . . . to impose and levy proportional and reasonable assessments, rates and taxes, upon all the inhabitants of, and residents within, the state; and upon all estates within the same . . . .

and RSA 75:1 (supp.) which states:

Except with respect to open space land appraised pursuant to RSA 79-A:5, and residences appraised pursuant to RSA 75:11, the selectmen shall appraise all taxable property at its full and true value in money as they would appraise the same in payment of a just debt due from a solvent debtor, and shall receive and consider all evidence that may be submitted to them relative to the value of property, the value of which cannot be determined by personal examination.

"The relief to which [the taxpayer] is entitled is to have its property appraised for taxation at the same ratio to its true value as the assessed value of all other taxable estate bears to its true value. Boston & Maine R. v. State, 75 N.H. 513, 517; Rollins v. Dover, 93 N.H. 448, 450." Bemis v. Claremont, 98 N.H. 446, 452 (1954).

It is well established that the taxpayer has the burden of demonstrating that he is disproportionately assessed. Lexington Realty v. City of Concord, 115 N.H. 131 (1975), Vickerry Realty v. City of Nashua, 116 N.H. 536 (1976), Amsler v. Town of South Hampton, 117 N.H. 504 (1977), Public Service v. Town of Ashland, 117 N.H. 635 (1977), Bedford Development v. Town of Bedford, 122 N.H. 187 (1982), Appeal of Town of Sunapee, 126 N.H. 214 (1985), Appeal of Net Realty Holding, 128 N.H. 795 (1986).

The Board finds based on actual measurements and a deed supplied by the Town and Taxpayer, that the frontage on Route 3 is 410 feet. The Board finds that the camp sites were built for tent "pop ups" and short trailers, and that

due to the terrain, it is impractical to reconstruct level sites for larger recreational vehicles. The Board finds that the campground has a high vacancy rate except for several holiday periods during the camping season.

Based on the above findings, the Board rules that the 10 acre developed area of the campground should receive an additional 25% adjustment for its vacancy rate (level of utilization) and its ledge and steep areas inhibiting the improvement of the sites to accommodate larger vehicles. Further, the Board rules that the site improvements be adjusted 35% for their condition and utility.

Therefore the Board rules the assessment should be calculated as follows:

Land:

Developed Acres: 10 x \$21,780/A x .50 = \$108,900

Rear land:

|      |       |   |      |   |     |   |           |
|------|-------|---|------|---|-----|---|-----------|
| Fair | 14.75 | x | 3500 | x | .40 | = | \$ 20,650 |
| Poor | 6.37A | x | 3500 | x | .20 | = | \$ 4,450  |
| Wet  | 7.0A  | x | 3500 | x | .10 | = | \$ 2,450  |

Frontage 1.88 acres

410 ft. x \$100 x .65 x .81 x .90 = \$ 19,450  
(unit price) (topo) (excess frt) (undev)

Water and septic \$ 27,500

Value of sites 73150 x .65 = \$ 47,550

Total land value \$230,950

Building value \$ 53,900

Total assessed value \$284,850

For the above stated reasons the Board rules that the proper assessment for the 1988 tax year is: \$284,850.

If the taxes have been paid, the amount paid on the value in excess of \$284,850 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

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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 24, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to June L. & Eugene Buchanan, taxpayers; and Chairman, Selectmen of Lancaster.

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Michele E. LeBrun, Clerk

Date: August 24, 1990

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