

Murray Vashaw and Lois Vashaw

v.

Town of Lancaster

Docket No. 5473-88

DECISION

A hearing in this appeal was held as scheduled on June 15, 1990. The Taxpayers represented themselves. The Town was represented by Robert G. Camp, appraiser, State of New Hampshire Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, three assessments of property owned by them in the Town of Lancaster. The first appealed property is the Taxpayers residence assessed at 86 Bunker Hill Road and assessed for \$107,950. The second appealed property is a camp on Martin Meadow Pond assessed for \$92,100. The third appealed property is a land only property assessed for \$3,200. The Taxpayers argued the subject property at Bunker Hill Road was originally assessed as two lots. The Town's representative stated the two lots are contiguous and are treated and assessed as one by the town. The Town's representative stated that the property was fairly assessed compared to other properties in the Town.

The Taxpayers stated the camp property was on cribbing due to the clay soils and as it had no heat limited the Taxpayers use of it to approximately 4 1/2 months every year. The Taxpayers also noted the water frontage is in a position where winds blow leaves to the Taxpayers side of the pond, thus creating a mucky situation in the shallow water. The Taxpayers also noted the subject camp was on a private road. The Town's representative recommended the subject camp be adjusted for topography and accessibility resulting in a land value of \$61,950 and a building value of \$23,100, for a total assessment of \$85,050.

The Taxpayers then testified about the subject property land only parcel off the south side of Prospect Road. The Taxpayers stated they bought the property from the Town and it was purchased as a deer yard, as it was forested with cedar trees and approximately 75% swamp. Mr. Vashaw stated the parcel was landlocked with limited access. The Town's representative rendered his opinion that the Taxpayers did have access to the land only parcel.

The Board finds the in town residential property at 6 Bunker Hill Street was properly valued by the Town. The Board finds the recommendation of the Town's representative for the Martin Meadow Pond Road property properly acknowledges the topography and access of the property. The Board finds the proper assessment for the land only parcel should be properly assessed at \$1,600 for the approximate 5.5 acres due to its topography and access.

The Board therefore rules the total assessment for all of the Taxpayers property in the Town of Lancaster is \$194,600.

The proper assessments for 1988 are:

86 Bunker Hill Land

Land	\$ 32,850
Buildings	<u>\$ 75,100</u>
Total	\$107,950

Martin Meadow Pond

Land	\$ 61,950
Building	<u>\$ 23,100</u>
Total	\$ 85,050

Off south side of Prospect Road

Land Only	<u>\$ 1,600</u>
Total	\$ 1,600

If the taxes have been paid, the amount paid on the value in excess of \$194,600 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: January 23, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Murray & Lois Vashaw, taxpayers; and Chairman, Selectmen of Lancaster.

Michele E. LeBrun, Clerk

Date: January 23, 1991

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