

**Katherine V. Magoon**

**v.**

**Town of Lancaster**

**Docket No. 5475-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on September 27, 1990. The Taxpayer was represented by Wade H. Hubbard, son-in-law. The Town was represented by John McSorley, Appraiser for the State of New Hampshire's Department of Revenue Administration.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$95,450 (land, \$72,200; buildings, \$23,250) placed on her real estate (a cottage), located on Martin Meadow Pond for the 1988 tax year.

The Town was faced with the dilemma of assessing properties on Martin Meadow Pond without any of them having sold. It was the testimony of both parties that there was a certain amount of exclusivity amongst the owners on the pond and that the properties have usually transferred amongst family members. Mr. McSorley testified that without any sales the base frontage value was the last established during the revaluation. He stated it was based on the appraisers' general experience and knowledge of various waterbodies in the state and on the typical relationship or percentage between waterfront values versus non-waterfront values. The Board finds that the Town's approach is reasonable and that no contrary evidence was presented as to the contributory market value of the land.

Mr. Hubbard contended that the pond frontage on the north side was shallow and mucky limiting the boating and swimming use of the property while it was generally deeper on the south side. He argued that the Town had not differentiated between the two sides. The Board finds that there are six properties on the north side of the pond including the Weeks property which

owns

approximately two thirds of all the frontage on Martin Meadow Pond. On the south side there are 18 properties including an access area owned by the Town of Lancaster. Further, based on the testimony it is clear that it has been the policy of the Weeks family not to allow any more development on the pond and that they have recently placed a conservation easement on their land to that effect. The Board rules that any disadvantage of the shallow frontage is offset by the enhanced value of the surrounding Weeks property providing more privacy and protection than is afforded these properties on the south side of the pond.

Mr. Hubbard argued that the \$8,000 replacement cost on the twin stone fireplaces was excessive given their quality, condition and age. Mr. McSorley testified that the fireplaces were field priced by the appraiser and that stonework was generally more costly to construct than brickwork. The Board finds that the contributory value of the fireplaces after the Town applied physical and functional depreciation was \$5,100. The Board finds this value is not unreasonable given the fireplaces are the heat source and focal point of the seasonal cottage.

For the above stated reasons, the Board therefore rules the Taxpayer has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayer's just share of the common tax burden. The ruling is, therefore: Request for abatement denied.

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: October 29, 1990



I certify that copies of the within Decision have this date been mailed, postage prepaid, to Katherine V. Magoon, taxpayer; and Chairman, Selectmen of Lancaster; and Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

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Michele E. LeBrun, Clerk

Date: October 29, 1990

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