

Wade H. Hubbard, III and Jean M. Hubbard

v.

Town of Lancaster

Docket No. 5476-88

DECISION

A hearing in this appeal was held, as scheduled, on September 27, 1990. The Taxpayers were represented by Wade H. Hubbard, one of them. The Town was represented by John McSorley, Appraiser for the State of New Hampshire Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$146,900 (land, \$34,800; buildings, \$112,100) placed on their real estate, located at 2 Grandview Drive 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 Lancaster.

The Taxpayer expressed concern over the land valuation which is next door to a mini-mart with increased traffic and noise.

The Town's position was that the deli-mart was not built until the summer of 1988 (after April 1st of the tax year).

The Board finds the probability was that there was public knowledge on April 1, 1988, a 'deli-mart' was coming and that in order for construction to occur in the summer, necessary permits were issued prior to April 1, 1988. The Board finds a 15% diminution in value of the subject property as a result of the knowledge a deli-mart was coming.

The Board of Tax and Land Appeals rules the correct assessment for 1988 was:

Land	\$ 29,580
Building	<u>\$ 95,285</u>
Total	\$124,865 (say \$124,850 rounded)

If the taxes have been paid, the amount paid on the value in excess of \$124,850 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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Paul B. Franklin, Member

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Ignatius MacLellan, Member

Date: November 5, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Wade H. & Jean M. Hubbard, taxpayers; Chairman, Selectmen of Lancaster; and Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

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Michele E. LeBrun, Clerk

Date: November 5, 1990

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