

Jerry Iserman and Kathleen J. Iserman

v.

Town of Bethlehem

Docket No. 5537-88

DECISION

A hearing in this appeal was held, as scheduled, on June 5, 1990. The Taxpayers represented themselves. The Town was represented by Robert Camp, appraiser, Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$72,600 (land, \$24,450; buildings, \$48,150) placed on their real estate, located on Lewis Hill Road for the 1988 tax year.

The parties agreed that the equalization ratio for the Town of Bethlehem for the 1988 tax year was 100%.

The appellants agree with the Town's recommended building revised value.

There is a culvert that runs within 10 feet of the building on the right hand side of the house. The corner catches sand washouts from the road.

The Town made a physical adjustment for warped and scarred siding.

The drainage issue was addressed at the time of the review by an additional 5% topographic adjustment.

The Board finds the correct adjusted building value is:

Land	\$24,450
Building	<u>\$45,650</u>
Total	\$70,100

If the taxes have been paid, the amount paid on the value in excess of \$70,100 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, Member

Peter J. Donahue, Member

Paul B. Franklin, Member

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Jerry & Kathleen J. Iserman, taxpayers; Chairman, Selectmen of Bethlehem; and Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

Michele E. LeBrun, Clerk

Date:

0009