Bruce F. Hunter & Edna C. Hunter and John Callahan & James Callahan
v.
Town of Goffstown

Docket No. 5570-88

DECISION

A hearing in this appeal was held, as scheduled, on April 27, 1990. The Taxpayers were represented by Michael P. King, Attorney and Bruce F. Hunter, Taxpayer. The Town was represented by David W. Bolton, MMC, Inc..

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of $80,800 (land, $39,300; buildings, $41,500) and $77,100 (land, $35,000; buildings, $48,400) placed on their real estate, located on Map 19, Lot 16 and Map 19, Lot 17, respectively, for the 1988 tax year. Both lots have frontage on the Piscataquog River.

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

The Taxpayer testified that he owned two grandfathered lots on Channel Lane (a private way) with a single septic system which serviced both lots. Both properties have town water. The houses were remodeled for year round use. The appellant referred to loss of utility on land which now serves other lot owners in Moose Club Park, as a result of an easement granted for utilities, water and a hydrant.

The Taxpayer did not introduce any evidence to show actual fair market value of the subject parcels on April 1, 1988. No sales or assessments of similar properties were offered to show inequity or disproportionate assessment.

The Town's representative, Mr. David Bolton, used assessment cards belonging to Bolan, Stone and Drapeau to support the Town's assessment of the subject properties. The Town represented that the three sales marked the lower

end of the market range.

The Board therefore rules the Taxpayers have failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayers' 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, Member

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Peter J. Donahue, Member

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Paul B. Franklin, Member

Date: May 9, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Bruce F. & Edna C. Hunter, taxpayers; Chairman, Selectmen of Goffstown; and David W. Bolton, M.M.C., Inc. appraiser.

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Michele E. LeBrun, Clerk

Date: May 9, 1990

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