

**Murray Merrow  
v.  
Town of Lancaster**

**Docket No. 5574-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on June 15, 1990. The Taxpayers represented himself. The Town was represented by Robert Camp, appraiser for the Department of Revenue Administration.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$117,950 (land, \$90,550; buildings, \$27,400) placed on his real estate, located on the west side of U.S. Route #2 (Riverton Road) for the 1988 tax year.

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

The Taxpayer "can't understand why there has been a 10 times increase in assessed value over what he paid for his property in 1961". The Taxpayer said he thought his land was worth \$50,000.

The Town's representative, Mr. Robert Camp, took the Board through the subject card and in the process made an additional adjustment for topography. The front foot value was \$41,550.

The Board of Tax and Land Appeals finds the best evidence to be the Town's revised figure of:

Land	\$ 85,350	as adjusted
Building	<u>\$ 27,400</u>	
Total	\$112,750	correct 1988 assessment

If the taxes have been paid, the amount paid on the value in excess of \$112,750 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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Peter J. Donahue, Member

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Paul B. Franklin, Member

Date: August 17, 1990

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

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Michele E. LeBrun, Clerk

Date: August 17, 1990

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