

Benton R. Lyons, Jr. and Patricia Lyons

v.

Town of Bethlehem

Docket No. 5622-88

DECISION

A hearing in this appeal was held, as scheduled, on June 5, 1990. The Taxpayers were not represented. The Town was represented by Robert G. Camp, Appraiser, Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$105,750 (land, \$45,350; buildings, \$60,400) placed on their real estate, located on Route 302, Map 209, Lot 73 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 Taxpayer notified the Board that he would not be present for the hearing but requested the Review Inspector to review the following concerns:

- "1) New extension structured damage
- 2) Effects of adjacent gasoline dump
- 3) Effects of new nearly SANCO waste dump."

A copy of an appraisal report of the subject property prepared for the State of New Hampshire in an eminent domain proceeding by George F. Silver (of Burlington, Vermont) set the "after taking value" at \$43,850.

It should be noted that the Declaration of Taking was effective on November 18, 1981, whereas the tax year under appeal is 1988.

Owing to the significant lapse in time, the Board finds little probative value in Mr. Silver's appraisal.

The Board's Review Inspector, Mr. J. Philip Estey, inspected the site on March 22, 1990, and commented in his written report, "no change in adjusted

value." He used as a comparable property Map 209, Lot 15, belonging to Fred E. Lacerenza.

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

George Twigg, III, Member

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: August 7, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Benton R., Jr. & Patricia Lyons, taxpayers; and Chairman, Selectmen of Bethlehem.

Michele E. LeBrun, Clerk

Date: August 7, 1990

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