Charles A. Balch, Jr.
v.
Town of Lancaster

Docket No. 5654-88

DECISION

A hearing in this appeal was held as scheduled on June 26, 1990. The Taxpayer represented himself. The Town was represented by Thomas M. Welch, appraiser supervisor, State of New Hampshire Department of Revenue Administration.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of $136,350 (land, $115,500; building, $20,850) placed on his real estate located on Martin Meadow Pond for the 1988 tax year. The subject property consists of a camp style dwelling and out buildings sited on approximately 3.34 acres of land.

The Taxpayer argued the subject land was approximately 1/3 useless, with the back portion of it very swampy. The Taxpayer also stated he would not be able to subdivide the land, due to setbacks for both buildings and septic systems. The Taxpayer submitted an appraisal (Taxpayers Exhibit 2) with an opinion of fair market value of $90,000, as of June 12, 1990. The Town's representative recommended an adjustment to the property for its wet conditions as well as its configuration which limited its utility. The Town recommended a increase of depreciation for topography to 40%, which would result in a value for the land of $99,700, and with no change to the building value, would result in a total assessment of $120,550. The Town's representative acknowledged the lack of sales on Martin Meadow Pond and noted that the front foot value was based on experience and judgement of the appraisers.

The Board finds the Town's recommendation acknowledging the topography properly acknowledges the conditions of the subject property. The Board therefore rules the correct assessment for 1988 is:

Land	$ 99,700
Building	$ 20,850
Total	$120,550

If the taxes have been paid, the amount paid on the value in excess of $120,550 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, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: January 23, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Charles A. Balch, Jr., taxpayer; and the Chairman, Selectmen of Lancaster.

Michele E. LeBrun, Clerk

Date: January 23, 1991

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