

**Gerard Whynott and Joan Whynott**

**v.**

**Town of Middleton**

**Docket No. 5671-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on June 28, 1990. The Taxpayers represented themselves. The Town was not represented.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$56,100 (land, \$7,500, building, \$48,600) placed on their property located at Lake Shore Drive for the 1988 tax year. The subject property consists of a ranch style home and barn on approximately 2 acres of land.

The Taxpayers stated they felt they were not equitably assessed when compared with other taxpayers in the Town. They stated other properties have lower assessments with more features. The Taxpayers pointed out their wet basement in the spring of 1988, which required pumping too. The Taxpayers also stated they purchased their new house in 1987 for \$84,000 and it had been on the market for two years, with a \$96,900 asking price. The Taxpayers related to the board that the builder had attempted to correct the water problem but that the wet still exists for two months of the year.

The Board's review inspector inspected the property and noted in his report his opinion of value indicated a full market value of \$85,050, as of April 1, 1988.

The Board finds the proper assessment for the 1988 tax year is \$35,700 (land, \$14,300, building, \$21,400).

If the taxes have been paid, the amount paid on the value in excess of \$35,700 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: January 23, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Gerard & Joan Whynott, taxpayers; and Chairman, Selectmen of Middleton.

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Michele E. LeBrun, Clerk

Date: January 23, 1991

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