

Francis D. Maloney and Rose M. Maloney
v.
Town of Bristol

Docket No. 5742-88

DECISION

A hearing in this appeal was held, as scheduled, on July 24, 1990. The Taxpayers were represented by Francis D. Maloney, one of them. The Town was represented by John W. McSorley, appraiser for the Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$132,300 (land, \$101,700; buildings, \$30,600) placed on their real estate, located on Wilamat Road (Map #R5, Lot #58) for the 1988 tax year.

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

The Taxpayer submitted an appraisal by Bruce Platts, with an April 1, 1988 value of \$100,000. Mr. Platts found a land value for the lot of \$40,000.

A property card for Haskell was submitted as a comparable.

The Town, represented by John McSorley, said all lots with a view of the lake were given a \$1,000 per front foot value. He acknowledged that the subject lot had no view and reduced the front foot value to \$800.

The Town's revised figures for the 1988 assessment are:

Land	\$ 82,400	as adjusted
Building	<u>\$ 30,600</u>	as assessed
Total	\$113,000	new value

The Board finds the best evidence to be the Town's revised figures.

If the taxes have been paid, the amount paid on the value in excess of \$113,000 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: August 17, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Francis D. & Rose M. Maloney, taxpayer; Chairman, Selectmen of Bristol; and Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

Michele E. LeBrun, Clerk

Date: August 17, 1990

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