

Alice C. True
v.
Town of Alton

Docket No. 6249-89

DECISION

The Taxpayer appeals, pursuant to RSA 76:16-a, the Town's total 1989 assessment of \$432,071 for four separately assessed properties as listed below:

<u>Map 81, lot 18</u>	\$ 74,400 (land only)
<u>Map 81, lot 19</u>	\$198,800 (land \$112,100; building \$86,700)
<u>Map 48, lot 29</u>	\$ 47,600 (land \$46,600; building \$1,000)
<u>Map 18, lot 31</u>	\$111,271 (land \$37,971; building \$73,300)

Map 81, lot 18

This is an unimproved lot of approximately one-half acre located on the extreme northwestern tip of Barndoor Island in Lake Winnepesaukee.

The Taxpayer argued the assessment was excessive because:

- 1) the lot was not buildable due to its size;
- 2) a utility easement crossed a portion of the lot; and
- 3) it is exposed to the prevailing winds which would make it difficult for boats to approach and dock.

The Town argued the assessment was proper as lot 18 would most likely be sold with the contiguous improved lot 19 and would contribute the assessed

value toward the total value of the two lots.

Map 81, lot 19

This lot, also located on Barndoor Island, is approximately .65 acre in size and is improved with a seasonal cottage.

The Taxpayer argued the assessment was excessive because:

- 1) the cottage was one of the smallest on the island, consisting of only three rooms serviced with wood heat and lake water only; and
- 2) several properties with larger cottages were not assessed proportionately more.

The Town argued the assessment was proper because the grade of the building had been reduced 8 percent to reflect the Taxpayer's concerns.

Map 48, lot 29

This parcel is a very small (approximately .01 acre) piece of land between Roberts Cove Road and Lake Winnepesaukee, with a dock providing access to the lake.

The Taxpayer argued the assessment was excessive because the usable area was so small due to the Town's culvert and resulting drainage that there was only enough room to access the dock but not to park a vehicle.

The Town argued the assessment was proper as there had been several sales of unbuildable "water access" lots in excess of \$40,000.

Map 18, lot 31

This is a parcel of 15.7 acres on the east side of Roberts Cove Road improved with a dwelling and garage. Two acres are assessed at market value with the balance having been granted current use status.

The Taxpayer argued the assessment was excessive because:

1) of the age and style of the house, its lack of a basement, and the moisture under it; and

2) the driveway would need to be improved to make the dwelling accessible year round.

The Town stated the dwelling had been appraised consistent with other similar buildings but that the current-use land should be corrected to reflect a total acreage of 15.7 acres, not 20 acres.

The board finds and rules as follows:

Map 81, lots 18 and 19

Both parties testified that lot 18 has more value when considered in conjunction with lot 19 than standing alone. However, despite that fact, the Town assessed the two lots separately, making adjustments to lot 18 for its size, shape, access, and unbuildable nature. The board rules the Town's value for lot 18 is excessive given all its limitations and should be reduced to a correct assessment of \$33,600 to better reflect its contributory value to the total value of lots 18 and 19 considered as one estate. See RSA 75:9. The board finds lot 19 properly assessed.

Map 48, lot 29

The board finds that the Taxpayer's use of this lot to access the lake is so restricted by its size, the lack of parking, and the Town's culvert that a further 25-percent reduction is warranted on the land, resulting in a correct assessment of \$36,700 (land \$35,700; building \$1,000).

Map 18, lot 31

The board finds that the Town properly assessed the dwelling by reducing the grade from C+ to C (average) and by allowing a 20-percent depreciation (market adjustment). The board finds the Town inadvertently neglected to correct the total acreage, thereby reducing the current-use portion of the land value from \$1,021 to \$759. Therefore, the board rules the proper assessment for this lot is \$111,009 (land \$37,709; buildings \$73,300).

Therefore, if the taxes have been paid, the amount paid on the value in excess of \$380,109 is to be refunded with interest at six percent per annum from date of payment to refund date.

SO ORDERED.

August 16, 1991

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin

I certify that copies of the within decision have been mailed this date, postage prepaid, to Alice C. True, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Alton.

August 16, 1991

Brenda L. Tibbetts, Clerk