

**Philip J. and Marcia Surette**

**v.**

**Town of Derry**

**Docket No.: 12959-92PT**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" adjusted 1992 assessment of \$105,200 on a 1.51-acre lot with a condex (the Property).

Before the hearing, the board explained how the equalization ratio operated. Here the ratio was 1.46, which indicated assessments in the Town significantly exceeded market values. The assessment here equalizes to \$72,055, which value should approximate market value. After this explanation, the Taxpayers understood the equalized value was lower than their \$73,500 opinion of the Property's market value.

The Taxpayers, however, wanted their filing fee refunded along with the \$1.00 they paid for the appeal document.

The Town explained the Town's handling of this matter.

We find the Town shall, pursuant to RSA 76:17-b and within 10 days of the clerk's date below, reimburse the Taxpayers' \$65 filing fee and \$1.00 document fee.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

**Certification**

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Philip J. and Marcia Surette, Taxpayers; and Chairman, Board of Assessors, Town of Derry.

Dated: September 15, 1995

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Valerie B. Lanigan, Clerk

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