

THIS IS INSERT A:

The Town performed two physical inspections of the Property, once during the construction phase (May 19, 2003) and once after the house was completed (May 14, 2004), as reflected on the assessment-record card. George Hildum, an experienced assessor employed by the Town who made the inspections, was also supplied with extensive cost information by the Taxpayers (detailed in Municipality Exhibit C). Mr. Hildum concluded, based on the amenities being constructed and the favorable housing market in the Upper Valley, that the Property's market value supported the assessment. The board finds the Taxpayers failed to meet their burden of refuting this conclusion.

END OF INSERT A

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