

James O. Bridges and Joan D. Bridges

v.

Town of Sutton

Docket No. 4467-88

DECISION

A hearing in this appeal was held, as scheduled, on September 13, 1989.

The Taxpayers represented themselves. The Town was represented by Robert S. Bristol, Selectman, Roy W. Prince, Selectman, and Darrel Palmer, Selectman.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$146,800 (land, \$32,150; buildings, \$114,650) placed on their real estate located on Rowell Hill Road, for the 1988 tax year. The subject property consists of a ranch-style dwelling on approximately 2.25 acres of land.

The Taxpayers, in their application for abatement of real estate tax, stated they requested an abatement for the following reasons:

- 1) because of inequities in assessments,
- 2) comparative studies of recent assessment ratios, and
- 3) the right to a fair and equitable assessment.

The Taxpayers testified they felt the land assessment was too high and observed that they questioned the value of the seasonal view and the shape of the subject parcel.

The Town responded that they used 1981 sales to determine the front-foot values for all of the property in the Town. Mr. Bristol, for the Selectmen,

stated that the subject property had been adjusted for depth and topography. The Selectmen also stated the tax map reflects the area and dimensions as listed on the property tax record assessment card.

The Taxpayers stated they purchased the land for \$32,500 in 1984 and were concerned that the assessment for 1988 was nearly the same price.

The Board finds the Taxpayers did not present any evidence of market value for the subject property and relied primarily on a comparison of the 1988 assessment of the improved parcel of land as opposed to the 1984 purchase of the land. The Board further finds the Taxpayers presented no evidence of inequities in the assessment or comparative studies on the assessment ratio used for the 1988 tax year.

The Board finds the Selectmen properly assessed the subject property using the 1981-based figures developed from sales.

The Board therefore rules the Taxpayers have failed to prove that the assessment is unfair, improper, or inequitable, or that it represents a tax in excess of the Taxpayers' just share of the common tax burden.

The ruling is, therefore:

Request for abatement denied.

December 18, 1990

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

(concurring, unavailable for signature)

Raymond J. Damour, Temporary Member

I certify that copies of the within Decision have been mailed this date, postage prepaid, to James O. and Joan D. Bridges, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Sutton.

December 18, 1990

Michele E. LeBrun, Clerk