

Leo W. Zatarga  
v.  
Town of Bristol

Docket No. 5311-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$84,000 (land, \$68,400, buildings), \$15,600 for R11.053 and \$63,500 (land \$46,800; building) \$16,700 for R11.050, consisting of two separate lots on West Shore Road and Mt. Celo Road, respectively, with two seasonal cottages (the Property). The Taxpayer failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board. For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer paying an unfair and disproportionate share of taxes. See RSA 76:16-a; Tax 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayer failed to carry his burden and prove any disproportionality.

The Taxpayer argued on his application for abatement form "no way is this new valuation in line of my neighbors."

The Town argued:

(1) that the sale of Lot 52, an adjacent property, in April 1989 for \$87,500 supported the assessed values of the Taxpayer's property; and

(2) that adjacent properties were comparably assessed.

We find the Taxpayer failed to prove his assessment was disproportional.

We also find the Town supported the Property's assessment.

SO ORDERED.

February 14, 1991

BOARD OF TAX AND LAND APPEALS

Peter J. Donahue

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within decision have been mailed this date, postage prepaid, to Leo W. Zatarga, the Taxpayer, to the Chairman, Board of Selectmen, Town of Bristol, and to Richard Young, DRA.

Michele E. LeBrun, Clerk

February 14, 1991