

**Clement Roy
v.
Town of Bristol**

Docket No. 5457-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$458,150 (land, \$298,500, buildings, \$159,650) on his property, consisting of a residence with a three car garage sited on an approximately 45,000 square foot lot, with a 160 feet of frontage on Newfound Lake (the Property). 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 the fair value of the property was \$350,000 - \$385,000, as of April 1, 1988. The Taxpayer testified in 1986 he spent \$174,000, which included some furniture, but did not include general contractor profit and any site work on the land. The Taxpayer presented no testimony or evidence of sales of comparable property. The Taxpayers testified he received a permit to carry out a dredging of a channel in front of his shorefront.

The Town argued the property was the middle lot of a three lot subdivision and that all of the lots were approximately one acre with approximately 170 feet of frontage on the water and level in topography and landscaped. The Town stated a lot of fill was necessary in the site work, as the lots originally were low and wet. The Town also argued a sale in September of 1988, for \$349,500, occurred on the other side of the lake and it was a smaller sized lot with less frontage and a lower quality building than the

property.

We find the Taxpayer failed to prove his assessment was disproportional.
We also find the Town supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: February 25, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Roy Clement, taxpayer; the Chairman, Selectmen of Bristol; and Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

Michele E. LeBrun, Clerk

Date: February 25, 1991

0009