

John Moriarty and Margaret Moriarty

v.

Town of Bristol

Docket No. 5532-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$120,900 (land, \$85,500; buildings, \$35,400) on Map R-12, Lot 38, plus \$7,450 for access to Newfound Lake, consisting of land and building. For the reasons stated below, the appeal for abatement is denied.

The Taxpayers have the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayers 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 Taxpayers failed to carry this burden to prove they were disproportionally taxed on the improved property.

However, on Map R-12, Lot 10 (land only), \$42,600 with \$7,450 additional for access to Newfound Lake and Map R-12, Lot 9 (land only), \$43,200 with \$7,450 for access to Newfound Lake, we find based on the report of our review inspector, J. P. Estey, that the following are the correct 1988 assessments:

R-12, Lot 10	\$38,300	(unimproved lot)
R-12, Lot 20	\$23,100	(unimproved lot)

The Board concurs with Mr. Estey's adjustments for topography and an excess frontage factor for contiguous lots.

If the taxes have been paid on R-12, Lot 10 and R-12, Lot 20, the amount paid on the value in excess of \$38,300 and \$23,100, respectively, shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: February 6, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to John & Margaret Moriarty, taxpayers; and Chairman, Selectmen of Bristol. Also, Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

Michele E. LeBrun, Clerk

Date: February 6, 1991

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