

**John E. Cotton**  
**v.**  
**Town of Bristol**

**Docket No. 5533-88**

**DECISION**

A hearing in this appeal was held, as scheduled, on April 25, 1990. The Taxpayer was not represented. The Town was represented by John McSorley, appraiser for the Department of Revenue Administration.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$65,250 (land, \$41,000; buildings, \$24,250) placed on his real estate, located off Mayhew Turnpike for the 1988 tax year. The property consists of a seasonal dwelling and mobile home on a 100' x 100' lot.

Neither party challenged the Department of Revenue Administration's equalization ratio of 100% for the 1988 tax year for the Town of Bristol.

In correspondence to the Board the Taxpayer argued:

"On April 22, 1989 I received from Country Lakes Realty, Bristol, N.H. the enclosed workup of the property next door (Exhibit #1). You will note the size is over double that of my lot; also it fronts a main paved road. Please note the price of \$39,900.00. I also point to the highlighted section from the Dept. of Revenue letter (Exhibit #2) stating what "Full and True Value" is.

If the following information is taken at face value, one half the selling price of the abutting lot exclusive of any improvements would be less than \$20,000.00. The lot that is for sale has been cleared, has an in-ground pool, a privacy fence around the pool, and a chain link fence around the property. This would mean that the value of my lot would be in the stated range of \$20,000, not the \$43,000 figure that it was valued at.

John E. Cotton v. Town of Bristol

As to the value of the cottage that I have on my lot, I have nothing easily available to compare with except the advertisement highlighted in the attached copy from the Century 21, Homes and Land Brochure (Exhibit #3), which is in a better location and condition from the look of the picture."

Mr. McSorley stated that the property was in an area that was 1000 to 1500 feet to a public beach and the \$400 per front foot base value was derived from sales of properties in similar proximity to the lake.

Mr. McSorley agrees with the Board's appraiser that, as of his visit several weeks ago to the property, the mobile home had only a minimal value of \$500. However, he stated that he did not know the condition of the mobile home during the 1988 tax year, but that from the method and values assigned to it by the appraisers that appraised it in 1988, he can only assume it was in a better condition than what he observed.

Mr. McSorley submitted the appraisal card for the Bennett property, which is the abutting property with the swimming pool the Taxpayer had referred to. Mr. McSorley testified that the parcel was assessed for \$47,800 and that the land value had been reduced in half for the pool utilizing the entire lot.

The Board finds as follows.

The Taxpayer's appeal is based on the Constitution of New Hampshire, Part 2, Article 5, which states in part:

And further, full power and authority are hereby given and granted to the said general court, from time to time, . . . to impose and levy proportional and reasonable assessments, rates and taxes, upon all the inhabitants of, and residents within, the state; and upon all estates within the same . . . .

and RSA 75:1 (supp.) which states:

Except with respect to open space land appraised pursuant to RSA 79-A:5, and residences appraised pursuant to RSA 75:11, the selectmen shall appraise all taxable property at its full and true value in money as they would appraise the same in payment of a just debt due from a solvent debtor, and shall receive and

John E. Cotton v. Town of Bristol

consider all evidence that may be submitted to them relative to the value of property, the value of which cannot be determined by personal examination.

"The relief to which [the taxpayer] is entitled is to have its property appraised for taxation at the same ratio to its true value as the assessed value of all other taxable estate bears to its true value. Boston & Maine R. v. State, 75 N.H. 513, 517; Rollins v. Dover, 93 N.H. 448, 450." Bemis v. Claremont, 98 N.H. 446, 452 (1954).

It is well established that the taxpayer has the burden of demonstrating that he is disproportionately assessed. Lexington Realty v. City of Concord, 115 N.H. 131 (1975), Vickerry Realty v. City of Nashua, 116 N.H. 536 (1976), Amsler v. Town of South Hampton, 117 N.H. 504 (1977), Public Service v. Town of Ashland, 117 N.H. 635 (1977), Bedford Development v. Town of Bedford, 122 N.H. 187 (1982), Appeal of Town of Sunapee, 126 N.H. 214 (1985), Appeal of Net Realty Holding, 128 N.H. 795 (1986).

The Board finds that the listing of the abutting property with the swimming pool raises more questions than it answers and is not probative evidence of its market value nor is it comparable to the Taxpayer's parcel.

Likewise, while the Board has no doubt that the present market value of the mobile home is minimal, the Taxpayer submitted no evidence to prove the revised 1988 value of \$3,250 placed on it by the Town exceeds its contributory value to the property as a whole.

The Board therefore rules the Taxpayer has failed to prove that the assessment is unfair, improper, or inequitable or that it represents a tax in excess of the Taxpayer's just share of the common tax burden. The ruling is, therefore: Request for abatement denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

---

George Twigg, III, Member

John E. Cotton v. Town of Bristol

---

Peter J. Donahue, Member

---

Paul B. Franklin, Member

Date: May 9, 1990

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

---

Michele E. LeBrun, Clerk

Date: May 9, 1990

0009