

Kenneth F. Bailey

v.

Town of Bristol

Docket No. 5541-88

DECISION

A hearing in this appeal was held, as scheduled, on March 9, 1990. The Taxpayers were represented by Kenneth F. Bailey and Jean Bailey. 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 \$109,200 (land, \$90,800; buildings, \$18,400) placed on his real estate, located on Lakeview Avenue, Bristol (R-7, Lot 88) for the 1988 tax year.

The parties agreed the equalization ratio for the 1988 tax year for the Town of Bristol was 100%.

The Taxpayer submitted advertisements from local brokers with "asking prices" for comparable properties.

According to the Taxpayer, "Real Estate salespersons that stopped by last summer looking for listings, never gave me an appraisal of more than \$60,000 - \$67,000."

The subject property shares a private beach with four others.

The Town's representative, Mr. John McSorley, pointed out the Taxpayer's market analysis used properties in Hebron and Bridgewater (besides Bristol) and the newspaper ads from the Boston Globe did not specify what town the properties were in - only that they were on Newfound Lake.

One abutter comparable (Robert Reed) was submitted.

The Board of Tax and Land Appeals review investigator, Mr. J. Philip Estey, inspected the property on November 20, 1989, and recommended "no change" in assessed value.

Kenneth F. Bailey v. Town of Bristol

The Board therefore rules the Taxpayer has have 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

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 Kenneth F. Bailey, 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