

John T. Suprena and Carlyn R. Suprena

v.

Town of Bristol

Docket No. 5542-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$75,850 (land, \$56,250; buildings, \$19,600) on Lakeside Road (#16 Bristol Shores) consisting of land and building. For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved they were disproportionally taxed.

The Taxpayers argued: 1) that their "deck" was actually an entrance, 2) that the building is on piers, not cement foundation and 3) that the finished area on the first floor was actually smaller than the outside building dimensions would compute.

The Town made adjustments prior to this hearing for the pier supports and the lack of heat.

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$72,250 (land, \$56,250 and building, \$16,000).

This assessment is ordered because: the Board of Tax and Land Appeals made a

final reduction on the building value as a consequence of the smaller finished first floor area.

If the taxes have been paid, the amount paid on the value in excess of \$72,250 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

Ignatius MacLellan, Member

Date: February 14, 1991

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

Michele E. LeBrun, Clerk

Date: February 14, 1991

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