

Donald E. Staszko
v.
Town of Bristol

Docket No. 5551-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$238,400 (land, \$174,150, buildings, \$64,250) on a single-family home on Newfound Lake (the Property). For the reasons stated below, the appeal for abatement is denied. Moreover, the assessment on the building has been increased to \$68,000.

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 this burden and prove any disproportionality.

The Taxpayer failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board. However, the Taxpayer did not submit any documentation to support his appeal nor did he return the board's questionnaire.

The Town argued the assessment was proper and supported by the assessment method used throughout the Town. The Town explained the property record card and testified concerning comparables in the Town.

The board's inspector inspected the property, reviewed the property tax card, and filed a report with the board. This report concluded the proper assessment should be \$242,150 (land, \$174,150; building, \$68,000). The report stated the building measurement was incorrect. It should be 20 feet x 32 feet. This error was confirmed by the Town. This increase is ordered under our authority in RSA 71-B:16 II (board authorized to revise improper assessment).

We find the Taxpayer failed to prove his assessment was disproportional. We also find the Town supported the Property's assessment. The Town shall send the Taxpayer within 30 days of the clerk's date below a bill for the additional assessment. Interest shall begin to accrue on the new bill 30 days after its mailing and the collection thereon shall thereafter be governed by the applicable tax collection statutes.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

March 6, 1991

Peter J. Donahue

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within decision have been mailed this date, postage prepaid, to Donald E. Staszko, the Taxpayer, to the Chairman, Board of Selectmen, Town of Bristol, and to Richard Young, DRA.

Michele E. LeBrun, Clerk

March 6, 1991

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