

Charles N. Vassil and Linda Vassil

v.

Town of Bristol

Docket No. 5583-88

DECISION

A hearing in this appeal was held, as scheduled, on May 9, 1990. The Taxpayers represented themselves. The Town was represented by John W. McSorley, appraiser, Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$103,650 (land, \$87,700; buildings, \$16,200) for Map R1, Lot 10 and the assessment of \$246,550 (land, \$210,800; buildings, \$35,750) for Map R1, Lot 10-1 placed on their real estate, located on West Shore Road for the 1988 tax year.

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

The Taxpayer had "no complaints about the building values", but told the Board that there was no room on either parcel for a well thus limiting use to four or five months per year. Century 21 said the two parcels were worth \$250,000.

The Town revised the average depth and the figured front feet for each parcel.

The Board finds the best evidence to be that of the Town and rules the correct 1988 assessments to be:

R 1 - 10

Land	\$73,700
Building	<u>\$16,200</u>
Total	\$89,900

R 1 - 10-1

Land	\$167,450
Building	<u>\$ 35,750</u>
Total	\$203,200

If the taxes have been paid, the amount paid on the value in excess of \$89,900 and \$203,200 is to be refunded with interest at six percent per annum from date of payment to date of refund.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Esq., Chairman

George Twigg, III, Member

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: July 31, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Charles N. & Linda Vassil, taxpayers; and Chairman, Selectmen of Bristol.

Michele E. LeBrun, Clerk

Date: July 31, 1990

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