

Ralph J. Levoy and Pamela J. Levoy

v.

Town of Bristol

Docket No. 5595-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$155,550 (land, \$81,400; buildings, \$74,150) on Lot 1-3 E/S Red Fox Run, consisting of land and building. For the reasons stated below, the appeal for abatement is granted.

The Taxpayers failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board.

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 Town acknowledged that an additional 10% downward adjustment on the land value for problems of access (topography) over a steep driveway approach is warranted.

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$147,900 (land, \$73,750 and building, \$74,150). This assessment is ordered on the strength of the Town's suggested adjustment and

the board's review inspector's report and in spite of the fact that the Taxpayer failed to return the questionnaire sent to the Taxpayer by the board.

If the taxes have been paid, the amount paid on the value in excess of \$147,900 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Peter J. Donahue, Member

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Paul B. Franklin, Member

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Ignatius MacLellan, Member

Date: February 14, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Ralph J. & Pamela J. Levoy, taxpayers; the Chairman, Selectmen of Bristol; and Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

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Michele E. LeBrun, Clerk

Date: February 14, 1991

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