

**Amy Henigan
v.
Town of Bristol**

Docket No. 5623-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$58,000 on her property, consisting of a lot of land on Mayhew Turnpike (the Property). For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved she was disproportionately taxed.

The Taxpayer argued she felt the property was overassessed and that there was runoff from a platform for a Town water supply tank, which interfered with the property. The Taxpayer also questioned whether the lot was buildable and noted the shape of the property.

The Town argued there was no evidence that the lot was not buildable, but did acknowledge an error in the depth calculation and recommended an assessment of \$45,200.

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$45,200.

If the taxes have been paid, the amount paid on the value in excess of \$45,200 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

Date: February 25, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Amy Henigan, taxpayer; the Chairman, Selectmen of Bristol; and Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

Michele E. LeBrun, Clerk

Date: February 25, 1991

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