

**Stanley W. Jackson**

**v.**

**Town of Bristol**

**Docket No. 5640-88**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$207,700 on his property, consisting of a waterfront lot with approximately 210 feet of frontage and 33,500 square feet of area (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 he was disproportionally taxed.

The Taxpayer argued the property was acquired in an arms length transaction in July of 1988 for a price of \$120,000. The Taxpayer also argued the permits for filling the wetlands were not received until July of 1988 and the property was listed for \$150,000 for over six months, indicated a market which was level from June of 1987 through April of 1988.

The Town argued the lot was assumed buildable unless otherwise proven by the Taxpayer and that the value of the property lay somewhere between the purchase price of the Taxpayer and the price which the Taxpayer had listed the property, \$235,000. The Town recommended adjustments to recognize size and site work necessary to bring the property to a comparable condition with neighbors.

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$163,700. This assessment is ordered because the evidence presented in Town's Exhibit-A fairly and properly reflected the

correct assessment for 1988.

If the taxes have been paid, the amount paid on the value in excess of \$163,700 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

Date: February 25, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Stanley W. Jackson, taxpayer, taxpayer; 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 25, 1991

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