

Kenneth G. Mastrullo and Dorothy A. Mastrullo
v.
Town of Bristol

Docket No. 5645-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$134,000 (land, \$82,250, buildings, \$51,750) and the assessment of \$7,450 on 1/43rd interest in a waterfront lot, consisting of a dwelling sited on approximately 10,952 square foot lot on Hillside Drive (the Property). For the reasons stated below, the appeal for abatement is denied.

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 failed to carry their burden and prove any disproportionality.

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 argued by letter that three local real estate brokers had estimated market values for 1989 for the properties to be between \$119,900 and \$126,900.

The Town argued that the market at the end of 1988 and into 1989 had turned down from the assessment date of April 1, 1988. The Town further argued the property was equitably assessed when compared with all of their properties in the taxing jurisdiction.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment.
SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Member

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 Kenneth G. & Dorothy A. Mastrullo, taxpayers; 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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