

John A. Sine and Priscilla Sine

v.

Town of Kingston

Docket No. 5648-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessments of \$93,100 (land, \$73,600; buildings, \$19,500) and \$56,400 (land, \$42,000; building, \$14,400) for Map 7, Lot 10, and Map 7, Lot 8, respectively (the Property). Map 7, Lot 10, consists of a camp on a 50 x 119-foot lot on Great Pond. Map 7, Lot 8, consists of a camp on a small lot on Route 111. For the reasons stated below, the appeal for abatement is denied.

The Town failed to appear, but consistent with our rule, TAX 102.03(g), the Town was 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 failed to carry their burden and prove any disproportionality.

The Taxpayers argued the assessments were excessive because:

(1) their land valuation was high compared to the larger abutter lot owned by G. Roberts; and

(2) they could not install a septic system on Lot 10 to meet today's state and local regulations.

We find the Taxpayers failed to prove the assessments were disproportional.

The Taxpayers presented no evidence that their assessment was in excess of the Property's market value. The Property having been improved prior to existing regulations could have upgrades done to the existing cesspools without strictly meeting today's regulations.

The Taxpayers' comparison of their 50-foot lot to the neighbor's 150-foot lot is not conclusive as it is generally recognized in the market that larger lots sell for less on a per-unit basis (per square foot, front foot, acre, etc.) than smaller lots.

The appeal is therefore denied.

April 25, 1991

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within decision have been mailed this date, postage prepaid, to John A. and Priscilla Sine, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Kingston.
April 15, 1991

Michele E. LeBrun, Clerk

