

William H. Libby and Mary E. Libby

v.

Town of Bristol

Docket No. 5653-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$143,150 (land, \$85,000; buildings, \$58,150) and the assessment of \$7,450 for a 1/43rd interest in a beach lot on Hillside Drive, consisting of a dwelling sited on a 100' x 100' lot (the Property). For the reasons stated below, the appeal for abatement is granted.

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 disproportionately taxed.

The Taxpayers argued that they felt they were overassessed because of the distance of their home from Newfound Lake and the lack of the view of a lake, as well as a lot that was not level. The Taxpayers also noted their house was on piers; had no plumbing in the garage; had a plywood subfloor; and no central heating, although the building is insulated.

The Town argued that pored sales showed a rate of appreciation of two percent per month during 1987 and indicated the property was equitably and fairly assessed, as of April 1, 1988. The Town acknowledged the lack of plumbing in the garage and recommended reducing the assessment by \$1,650.

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$141,500 for the improved property (land, \$85,000 and building \$56,500) and \$7,450 for the 1/43rd interest in the waterfront lot.).

If the taxes have been paid, the amount paid on the value in excess of \$148,950, for both properties, 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, 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 William H. & Mary E. Libby, 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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