

Mildred Taylor
v.
Town of Bristol

Docket No. 5676-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$140,900 (land, \$92,000, buildings, \$48,900) on Hillside Drive, consisting of a ranch-style home sited on an approximately 10,000 square-foot lot (the Property). The Taxpayer also owns a 1/43 interest in a shorefront lot assessed for \$7,450 . For the reasons stated below, the appeal for abatement is denied.

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 failed to carry her burden and prove any disproportionality.

The Taxpayer failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board.

The Taxpayer appealed the denial by the Board of Selectmen of her appeal for abatement on the assessment of her property.

The Town argued the finished porch of the Property was actually living area and the Property was equitably assessed when compared to other property in the Town.

We find the Taxpayer failed to prove her assessment was disproportional.

We also find the Town supported the Property's assessment.

SO ORDERED.

February 5, 1991

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 Mildred Taylor, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Bristol.

Michele E. LeBrun, Clerk

February 5, 1991

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