

Justin Ostro and Deborah Anderson

v.

Town of Bristol

Docket No. 5701-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$210,100 (land, \$135,300, buildings, \$74,800) placed on their real estate located on the east side of Old Route 3A, consisting of a residence, garage, and shed on a lot with 75 feet of frontage on the road overlooking the foot of Newfound Lake (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 on their information sheet that the assessment was excessive because:

(1) the "[h]ouse was on the market with 'Century 21' for 6 months at \$184,900 and received no offers. We contracted to sell it to relatives for \$179,353. Their bank's appraiser appraised it at \$135,000. The mortgage was denied. The sale fell through"; and

(2) The Taxpayers also stated on their information sheet they purchased the Property for \$98,000 in November 1983.

The Town argued the Property was assessed proportionately when compared to other properties in the Town. The Town also presented sales data used in determining the local values in the area of the Property.

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

The board notes the Taxpayers did not present evidence of other sales of similar properties. The board also notes the conditions of the contracted sale mentioned in the information sheet were not detailed to such an extent as to allow the board to fully comprehend the failed transaction.

The order is, therefore,

Request for abatement denied.

February 21, 1991

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Peter J. Donahue

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within decision have been mailed this date, postage prepaid, to Justin Ostro and Deborah Anderson, the Taxpayers, to the Chairman, Board of Selectmen, Town of Bristol, and to Richard Young, DRA.

Michele E. LeBrun, Clerk

February 21, 1991