

James Harvey and Janette P. Harvey

v.

Town of Bristol

Docket No. 5719-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$140,150 (land, \$104,500; buildings, \$35,600) on a single-family home with beach rights and a beach view (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 disproportionally taxed.

The Taxpayers argued the assessment was excessive because the land was overassessed given its proximity to the community beach and the problems associated with being located near the beach, (e.g., noise, traffic, and parking). Additionally, the Taxpayers stated they thought the Property was worth approximately \$125,000 on April 1, 1988.

The Town argued the assessment was proper because:

(1) it was arrived at using the same methodology used in arriving at other assessments;

(2) specifically, the front-foot value of \$1,000 was correct for this lot; and

(3) the scarcity of waterfront lots means they will be highly valued.

The board's inspector inspected the property, reviewed the property tax card, and filed a report with the board. This report concluded the proper assessment should be \$133,150 because of the Property's location.

Based on the evidence, including the board's inspector's report, we find the correct assessment should be \$125,200 (land \$89,600 and building \$35,600).

This assessment is ordered because the land should be assessed at the \$850 front-foot price. Even the Town's representative stated that if the community beach property had been developed the \$850 price would have been used. The extensive use of the beach warrants treating the beach as developed and thus using the \$850 front-foot price.

If the taxes have been paid, the amount paid on the value in excess of \$125,200 shall be refunded with interest at six percent per annum from date paid to refund date.

May 13, 1991

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin

Ignatius MacLellan

I certify that copies of the within decision have been mailed this date, postage prepaid, to James and Janette P. Harvey, the Taxpayers, to the Chairman, Board of Selectmen, Town of Bristol, and to Richard Young, DRA.

Marjorie J. West, Clerk IV

May 13, 1991

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