

John A. Carten and Patricia K. Carten

v.

Town of Bristol

Docket No. 5724-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$130,250 (land, \$85,000, buildings, \$45,250) and \$7,450 for a 1/43rd interest on a waterfront lot on their property located on Lakeview Drive, consisting of a 100' x 100' lot and dwelling (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 by remarks on their information sheet returned to the board, "Other house owners had tax burden lowered so I feel I should be accorded the same tax assessment. Raising taxes so that they almost doubled in 1 year is ludicrous."

The Town argued sales used in determining the values for the reassessment indicated \$800 per front foot and the buildings were appraised consistently from the same manual.

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

A greater percentage increase in an assessment following a town-wide reassessment is not a ground for an abatement, since unequal percentage increases are inevitable following a reassessment. Reassessments are implemented to remedy past inequities and adjustments will vary, both in absolute numbers and in percentages, from property to property.

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 John A. & Patricia K. Carten, 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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