

John F. Lahiff and Eleanor M. Lahiff  
v.  
Town of Bristol

Docket No. 5726-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$136,700 (land, \$84,350, buildings, \$52,350) on their property, consisting of dwelling and a lot of land on Tristram Lane (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 argued the land component valuation was too high and presented 1987 sales of undeveloped lots with sales prices ranging from \$36,900 - \$46,400. The Taxpayer also argued the property had a value of \$115,000, as of April 1, 1990. The Taxpayer stated the assessment should only consider the cost of the undeveloped land prior to the construction of any improvements.

The Town argued the valuation for the land was determined by the residual method which resulted in a front foot price for a developed lot. The Town also presented four sales ranging from \$126,500 - \$196,100.

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

finds that in this instance cost does not equate market value as cost is applied to individual components of the whole property.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Peter J. Donahue, Member

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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 & Eleanor M. Lahiff, taxpayers; the Chairman, Selectmen of Bristol; and Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

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Michele E. LeBrun, Clerk

Date: February 25, 1991

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