

I. Edward Marashio
v.
Town of Bristol

Docket No. 5731-88

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$28,800 (R-25-19) land only and \$30,600 (R-25-L-73) land only on Birch Road, across the road from each other. 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 his burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because two lots were on a dirt road, not town maintained, had no water service and were 1/3 to 1/2 miles from water. The Taxpayer said he was told Lot 73 would have to use Lot 19 for septic requirements and therefore he felt they were not separate lots. The lots had no deeded beach rights. The Taxpayer estimated the market value at \$15,000 for both lots.

The Town argued the assessment was proper because most of the Taxpayer's comparables were in the downtown village district just off of Main Street - a mixed commercial, multi-family area. Lake influence factors are not the same as residential and commercial districts. The Town's comparable sales indicated a front foot value of \$462 per front foot. The Town used \$400 per front foot.

We find the Taxpayer failed to prove his assessment was disproportional. We also find the Town supported the Property's assessment, while the Taxpayer's estimated value of \$15,000 was unsupported.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

Ignatius MacLellan, Member

Date: April 5, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to I. Edward Marashio, taxpayer; and the Chairman, Selectmen of Bristol. Also, Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

Michele E. LeBrun, Clerk

Date: April 5, 1991

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