

Gerald F. Cullinane and Gertrude F. Cullinane

v.

Town of Bristol

Docket No. 5884-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$133,300 (land, \$85,850, buildings, \$47,450) on Lancelot Lane, Camelot Acres (the Property). 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. 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 in their written submittals that the Property is overassessed based on a letter dated December 30, 1991 from Frank X. O'Neil of Century 21 who recommended that, based on properties that have sold in the area, the Property should be listed at \$118,500 if it was to be placed on the market.

The Town submitted photographs of the subject Property and comparable property cards and photographs. The Town argued:

- (1)the Property appears to be the best of the comparables, is well maintained, sits on a good lot facing in the direction of the lake with a view better than most of the others;
- (2)the subject is in a much more commanding position in relationship to the

Rawling property;

Docket No. 5884-89

Gerald F. Cullinane and Gertrude F. Cullinane

v. Town of Bristol

Page 3

(3)the Town of Bristol was revalued in 1988, since that time values have gone down, but lake properties have gone down slower than other properties in Town; and

(4)the assessment is proper based on the comparables and evidence submitted.

The Town testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This testimony is evidence of proportionality. See Bedford Development Company v Town of Bedford, 122 N.H. 187, 189-90 (1982).

We find the Taxpayers failed to prove their assessment was disproportional. The Taxpayers' comparables all sold in 1991 and the realtor's opinion of value was as of December 30, 1991. The Taxpayer did not present any evidence of the Property's fair market value as of April 1, 1989. We also find the Town supported the Property's assessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

---

Paul B. Franklin, Member

---

Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Gerald F. Cullinane and Gertrude F. Cullinane, Taxpayers; and Chairman, Selectmen of Bristol.

---

Melanie J. Ekstrom, Deputy Clerk

Date: February 12, 1992

0007