

**Charles L. Thayer**  
**v.**  
**Town of New Castle**

**Docket No. 5892-89**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$1,319,800 (land, \$926,300, buildings, \$393,500) on property located at 149 Wild Rose Lane. 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: 1) the ocean frontage is rocky, unsuitable for swimming/boating; 2) no town sewerage; 3) the house is oversized and too big to heat in the winter; 4) the Taxpayer paid \$180,000 in 1975; 5) the house suffers economic and physical depreciation, and 6) a small portion of the land has a deed restriction which prevents development.

The Town argued the assessment was proper because: 1) the original assessment of \$1,479,400 was reduced prior to this hearing to \$1,319,800; 2) the subject lot is 4.7 acres in size and the highest and best use is subdivision - with the possibility that the large house would be taken down to maximize the land use; 3) the assessment is equal to and proportionate to other waterfront properties in New Castle.

The Board's Review Inspector, Mr. J. Philip Estey, notes in his written report that the subject property has "an excellent 180 degree waterview" and

that the land value is equally assessed.

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

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

Date: September 20, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Charles L. Thayer, taxpayer; and the Chairman, Selectmen of New Castle.

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Brenda L. Tibbetts, Clerk

Date: September 20, 1991

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