

**Bernhard J. Bastian, Jr. and Bonnie S. Bastian**  
**v.**  
**Town of Cornish**

**Docket No. 5900-89**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$24,850 (land, \$18,950, buildings, \$5,900), consisting of 24.5 acres of land with building on Rte. 120 (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 assessment was excessive because:

- 1) a neighbor, Frank Hawkins, has 67 acres of "better" land assessed at \$30,850;
- 2) the land is only accessible in the summertime, its main use is a camp;
- 3) the Property does not have a septic system, it has an out house;
- 4) because of limited frontage, the Property cannot be subdivided without putting in another road which is not feasible; and
- 5) the estimated value of the Property as of April 1, 1989 is \$45,000 to \$50,000.

The Town argued the assessment was proper because:

- 1) in April, 1988, a garage with insulation was added to the Property, and in April, 1989, the garage became utilized as a camp;
- 2) the Hawkins property consists of two sites and adjustments were made for size and topography;

3) the Property was given a 15 percent site adjustment and an additional 50 percent adjustment for the condition of the access; and

4) the assessment is consistent with other lots.

We find the Taxpayers failed to prove their 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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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

Date: October 10, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Bernhard J., Jr. & Bonnie S. Bastian, taxpayers; and the Chairman, Selectmen of Cornish.

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Brenda L. Tibbetts, Clerk

Date: October 10, 1991

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