

Robert J. Huber  
v.  
Town of Bristol

Docket No. 5947-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$191,200 - three lots: #1: \$47,500; #2: \$42,800; #3: \$47,150; #4: \$53,700. (Pleasant View Heights, subdivision of Lots 1-4.) (the Property). For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved he was disproportionately taxed.

The Board first ruled on the issue of jurisdiction and found the Taxpayer was the owner of record on April 1, 1989, and thus had standing to appeal the assessment. The Taxpayer testified that the four lots (undeveloped) were unbuildable and without necessary access from a town accepted road and thus should be taxed as one lot. The Taxpayer said he was offered \$50,000 for the entirety and turned the offer down. He said he would have sold it for \$60,000.

The Town agreed that the lots should be valued as one parcel and suggested \$88,000, as of April 1, 1989.

Based on the evidence we find the correct assessment should be \$88,000 for the land as a single parcel.

If the taxes have been paid, the amount paid on the value in excess of \$88,000 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Paul B. Franklin, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Mr. Robert J. Huber, taxpayer; the Chairman, Selectmen of Bristol; and Arthur A. Morrill, appraiser, Department of Revenue Administration.

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Melanie J. Ekstrom, Deputy Clerk

Date: February 3, 1992

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