

Edward J. Blinn, Jr. and Diane D. Hughes

v.

Town of Barrington

Docket No. 5974-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$59,600 land only (2.3 acres) on Mendum's Pond at Lot 35 (Mendum's Landing). 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 one hundred foot conservation easement was overlooked by the Town in their valuation process; and
- (2) they were paying too much per front foot of shoreline at \$375 compared to \$200 per front foot assessed on Ayers Lake.

The Town argued the assessment was proper because:

- (1) \$375 per front foot of shoreline was appropriate because the subject lot is in a "high quality development" compared to others in the Town;
- (2) eight comparables were submitted to support the Town's frontage figures; and
- (3) the Town has in 1990 and 1991 applied a 15% discount to recognize the fact that certain amenities promised by the developer did not materialize. On April 1, 1989, the market had expectations that the amenities would be created and represented and market values reflected this fact.

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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

George Twigg, III, Chairman

Paul B. Franklin, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Edward J. Blinn, Jr. and Diane D. Hughes, Taxpayers; and Chairman, Selectmen of Barrington.

Melanie J. Ekstrom, Deputy Clerk

Date: February 3, 1992

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