

Gordon P. Lewis
v.
Town of Bristol

Docket No. 5993-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$60,800 (land only) on his real estate, consisting of an unimproved lot on Wicom Road (the Property). The Taxpayer failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayer was not defaulted. This decision is based on the evidence presented to the board. 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 disproportionally taxed.

The Taxpayer argued the value should be reduced to the 1987 assessment of \$20,000 due to errors in the assessment calculations.

The Town argued:

- (1)the lot is only 85 feet deep; and
- (2)the lot is not part of the Red Fox development and thus does not have access to the development's common amenities.

Therefore, the Town recommended reducing the value by 50 percent for questionable buildability and 10 percent for no beach rights resulting in a value of \$27,300.

The Town further argued, however, the value should not be reduced to the extent as suggested by the Taxpayer's appraisal as the comparables don't have the views as the Taxpayer's property does.

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Based on the evidence we find the correct assessment should be \$27,300. This assessment is ordered based upon the Town's recommendations and the evidence that the lot may have the potential for building or being combined with abutting lots.

If the taxes have been paid, the amount paid on the value in excess of \$27,300 shall be refunded with interest at six percent per annum from date paid to refund date.

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 Gordon P. Lewis, Taxpayer; and Chairman, Selectmen of Bristol.

Melanie J. Ekstrom, Deputy Clerk

Date: January 31, 1992

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