

Charles P. Allen and Carol L. Thornton  
v.  
Town of Bristol

Docket No. 6015-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$112,550 (land, \$89,450, buildings, \$23,100) on Spruce Road (the Property). The Taxpayers failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board. 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 failed to appear at the hearing and submitted no written evidence.

The Town submitted a photograph of the subject Property and comparable property record cards and photographs. The Town argued:

- (1)the Property has access to a beach which is shared with a small group of people; and
- (2)the assessment is proper based on the comparables submitted.

The board's inspector inspected the Property, reviewed the property tax card, and filed a report with the board. This report concluded the Property was equally assessed.

Docket No. 6015-89

Charles P. Allen and Carol L. Thornton

v. Town of Bristol

Page 2

The Taxpayers did not present any credible evidence of the Property's fair market value. To carry their burden, the Taxpayers must make a showing of the Property's fair market value. This value will then be compared to the Property's assessment and the level of assessments generally in the Town. See, e.g., Appeal of NET Realty Holding Trust, 128 N.H. 795, 796 (1986); Appeal of Great Lakes Container Corporation, 126 N.H. 167, 169 (1985); Appeal of Town of Sunapee, 126 N.H. at 217-18.

The Town testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This testimony is evidence of proportionality. See Bedford Development Company v Town of Bedford, 122 N.H. 187, 189-90 (1982).

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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Paul B. Franklin, Member

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Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Charles P. Allen and Carol L. Thornton, Taxpayers; and Chairman, Selectmen of Bristol.

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Melanie J. Ekstrom, Deputy Clerk

Date: February 5, 1992

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