

William R. Huber
v.
Town of Bristol

Docket No. 6031-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$159,150 (land, \$74,850, buildings, \$84,300) on land and buildings on the west side of West Shore Road, Map R-11, Lot 56-1 (the Property). For the reasons stated below, the appeal for abatement is denied.

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 failed to carry his burden and prove any disproportionality.

The Taxpayer did not appear and submitted no information to support his 1989 appeal.

The Town argued that the subject lot is larger than most in the area. The house is well situated on the lot, with no water view. West Shore Road is highly desirable, even without water views. Frontage value was reduced from \$1,300 to \$800 to reflect the absence of a water view. The subject lot is within walking distance of two town beaches. The Town submitted photos and assessment cards of several properties to support the assessed values.

We find the Taxpayer failed to prove his assessment was disproportional.
We also find the Town supported the Property's 1989 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 Mr. William R. Huber, taxpayer; the Chairman, Selectmen of Bristol; and Arthur A. Morrill, appraiser, Department of Revenue Administration.

Melanie J. Ekstrom, Deputy Clerk

Date: February 3, 1992

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