

Stanley A. Hamel  
v.  
Town of Alton

Docket No. 6188-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$567,700 (land, \$323,400, buildings, \$244,300) on Map 021A, Lot 14, Robert's Cove. 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 argued the assessment was excessive because he paid \$285,000 for the land on September 1, 1987. He used two sales (Gurall, sold in August, 1989 for \$274,500 and Norris, sold in November, 1990 for \$250,000). He said both lots were the same size/similar topography. The Taxpayer said, "Town stated land was worth more because he had put in water, sewer, and cleared trees."

The Town argued the assessment was proper because a factor was given (-10%) for the absence of water and sewer on the lot. Harbor and Hill, the contractor, entered into an agreement with the owner to put in, "up to \$24,500 for site work." Resales of lots in the subdivision support the Town's time

trends which indicate the assessment is reasonable and consistent with similar surrounding lots.

We find the Taxpayer failed to prove his 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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George Twigg, III, Chairman

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Michele E. LeBrun, Member

Date: August 6, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Stanley A. Hamel, taxpayer; and the Chairman, Selectmen of Alton.

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Brenda L. Tibbetts, Clerk

Date: August 6, 1991

0009