

**Paul N. Orser and Amy Orser  
v.  
Town of Bristol**

**Docket No. 6196-89 and 8539-90**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 and 1990 assessments of \$104,000 (land, \$84,400; buildings, \$19,600) on their real estate, consisting of a seasonal camp on a 75 foot by 120 foot lot 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 granted.

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 carried this burden and proved they were disproportionally taxed.

The Taxpayer argued in their written submittal to the board that:

- (1)they were disproportionately overassessed in relation to several properties in the neighborhood;
- (2)the house has 4 small rooms, no eat-in kitchen, piers covered with homesote to provide an unheated crawl space, glassed porch and one bath with shower;
- (3)the Property is next to the farthest house from the waterfront in the entire neighborhood; and
- (4)the subdivision is composed of older cottages and small homes and is not comparable to Camelot Acres in any way.

Docket No. 6196-89 and 8539-90

Paul and Amy Orser

v. Town of Bristol

Page 2

The Town argued that the assessment was proper because:

- (1)the owners have access to a beach which is shared with a small group of people;
- (2)the Property is currently on the market and the asking price is \$84,900;
- (3)of the several comparables submitted, the Rawlings property at Camelot Acres is the most comparable;
- (4)the Taxpayers submitted no actual sales and provided copies of cards with land values that are lower; and
- (5)regarding the Taxpayers question of the Town's front foot system, the Property has 120 feet of frontage on Spruce Road and is on the corner of a paper lot, Ridge Road. The effective area is the same, although the shape is different.

Based on the evidence, we find the correct assessment should be \$96,060 (land, \$76,460 and building \$19,600). This assessment is ordered because the board determined a ten percent downward adjustment is warranted to reflect the shape of the lot.

If the taxes have been paid, the amount paid on the value in excess of \$96,060 for each tax year shall be refunded with interest at six percent per annum from date paid to refund date.

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 Paul N. Orser and Amy Orser, Taxpayers; and Chairman, Selectmen of Bristol.

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Melanie J. Ekstrom, Deputy Clerk

Date: February 12, 1992

Docket No. 6196-89 and 8539-90

Paul and Amy Orser

v. Town of Bristol

Page 3

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