

**Natalie Smith and Beverly Quinney**

**v.**

**Town of Alton**

**Docket No. 6303-89**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$234,400 (land, \$179,500, buildings, \$54,900) on Map 65, Lot 46. According to Mr. Wil Corcoran, Town Assessor, the building value was reduced to \$48,500 and the total assessment for 1989 is \$228,000. For the reasons stated below, the appeal for further 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 argued the assessment was excessive because: 1) the 135' frontage change was not "actual"; 2) the outbuildings were in poor condition; 3) the lot is not level; 4) the driveway is shared and not town maintained (approx. 125'); and 5) the \$15,000 view charge was unexplained.

The Town argued the assessment was proper because: 1) the 135' frontage figure is theoretical, although admittedly provocative, to capture frontage value as compared to overall value; 2) the out buildings were assessed for \$2,600 and took into account condition as well as grandfathered value, i.e. the right to repair and maintain buildings which could not be built on the subject lot today under current zoning; 3) most lake lots are rolling (or steeper), not level; 4) the \$15,000 charge for view was given to all waterfront or water view lots on the 'Broads'; and 4) an adjustment was made on story height from 2 to 1 1/2.

We find the Taxpayers failed to prove the 1989 assessment was disproportional. We also find the Town supported the Property's assessment.

If the Taxpayer paid on the original assessment of \$234,400 and have received no abatement, then they should have any taxes paid on a value in excess of \$228,000 abated at 6% from date of payment to date of abatement.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

Date: September 20, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Natalie Smith and Beverly Quinney, taxpayers; and the Chairman, Selectmen of Alton.

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Brenda L. Tibbetts, Clerk

Date: September 20, 1991

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