

Robert W. Bridle

v.

Town of Hampton

Docket No.: 6317-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$219,400 (land, \$131,800; buildings, \$87,600) on a 2,640 square-foot lot with a two-story colonial house (the Property). The Taxpayer failed to appear, but consistent with our Rule, TAX 102.03(g), the Taxpayer was 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 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 this burden.

The Taxpayer argued the assessment was excessive because:

- (1) the assessment of the land is too high, not the house;
- (2) the lot is very small with zoning restrictions limiting its use; and
- (3) the highest bid for the restaurant to the bank was \$135,000 on a mortgage

sale.

The Town argued the assessment was proper because:

- (1) the Town was revalued in 1989 and the ratio from the Department of Revenue Administration for that tax year was 100 percent which the Town agrees with;
- (2) the assessment was based on sales that took place two years prior to April 1, 1989;
- (3) the Property is located on Ocean Blvd. near the State beach with an ocean view and access to the beach;
- (4) the original assessment of \$227,100 was reduced to \$219,400 after reviewing the Taxpayer's appeal; and
- (5) the lot is smaller than the average 5,000 square foot lots in the neighborhood but the value difference is not proportional because it has a building on it.

Board's Rulings

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

In making a decision on value, the board looks at the Property's value as a whole (i.e., as land and buildings together) because this is how the market views value. The Taxpayer did not present any credible evidence of the Property's fair market value. To carry this burden, the Taxpayer should have made a showing of the Property's fair market value. This value would then have been 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

Robert W. Bridle

v.

Town of Hampton

Docket No.: 6317-89

Page 3

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).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Robert W. Bridle, Taxpayer; and Chairman, Selectmen of Hampton.

Dated: April 11, 1993

Valerie B. Lanigan, Clerk

0008