

**Milton R. Brennan and Janet R. Brennan**  
**v.**  
**Town of Alton**

**Docket No. 6374-89**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$71,400 (land, \$23,900, buildings, \$47,500) on their real estate consisting of a double wide manufactured house on a .18 acre lot (the Property). For the reasons stated below, the appeal for 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 cost of purchasing and setting up the manufactured home in 1989 was significantly less than the Town's assessment; and

2) a neighboring singlewide manufactured home owned by Kenneth MacLeod, was assessed less than one half the value despite it having similar square footage.

The Town argued the assessment was proper because:

1) the lot was located in the lakeshore residential zone and was more desirable due to its relative proximity to Lake Winnepesaukee;

2) the lot had been adjusted downwards for its size, topography and access by only a "semi-improved" road;

3) sales of property in Alton containing double wide manufactured homes showed a 1.25 market factor was needed to adjust the cost of the units to their selling or market value; and

4) the MacLeod property could be underassessed perhaps due to an incorrect estimate of the units age and if so does not justify lowering and also underassessing the Taxpayer's unit.

The Taxpayers failed to show by any probative evidence that the Town's analysis of the manufactured housing market and its application to the Taxpayer's property was erroneous and resulted in disproportionate estimate of their share of the tax burden.

We also find the Town's support of the Property's assessment is reasonable.

Therefore, the request for abatement is denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

---

Paul B. Franklin, Member

---

Michele E. LeBrun, Member

Date: August 16, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Milton & Janet Brennan, taxpayers; Mark Brennan; and the Chairman, Selectmen of Alton.

---

Brenda L. Tibbetts, Clerk

Date: August 16, 1991

0009