Eugene J. Callanan and Julia R. Callanan
v.
Town of Alton

Docket No. 6410-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of $403,300 (land, 2.3 acres $327,400, buildings, $75,900) on Map 51, Lot 13, Pumpkin Point, Alton Bay. 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) there is a right of way through the Callanan property; 2) there is a drainage culvert from Route's 11 and 11D which contribute to the wetness of the marsh area, and 3) access to Callanan property is steep and most of the accessible shoreline is rocky.

The Town argued the assessment was proper because a $52,100 adjustment was made to the original assessment to recognize the right of way over the subject property. The value placed on the house was increased from $63,300 to $75,900 to correct the fact that the wrong building had been identified as the taxpayer's. The land was originally assessed at $433,200 and abated to $327,400 by the Town to recognize certain negative topographical features, (i.e. "steepness, wetness) as pointed out in one of the Taxpayer's appraisals submitted (Property Appraisals).

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

The Board further notes that the other opinion of value letter submitted by the Taxpayer (Curry Realtors) states, "I sincerely believe that fair market value for the land above is in the $275 - 325,000 range" . . . Steven B. Gray, President. The Board finds the assessed value of the land at $327,400 is within .007% of the upper limit of Curry Realtor's range of value for the land only.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

_____

George Twigg, III, Chairman

_____

Michele E. LeBrun, Member

Date: September 12, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Eugene J. & Julia R. Callanan, taxpayers; and the Chairman, Selectmen of Alton.

_____

Brenda L. Tibbetts, Clerk

Date: September 12, 1991

0009