**Harriet R. Morrison**
**v.**
**Town of Bristol**

**Docket No. 6668-89**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of $30,750 (land, $30,750; buildings, no value) on her real estate, consisting of a parcel of land less than an acre in size on River Road (the Property). For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved she was disproportionally taxed.

The Taxpayer argued:

(1)the deed indicates the lot is three quarters of an acre;

(2)four sales in the vicinity selling in 1989 indicate a range of value for larger lots of $24,000 to $26,000; and

(3)with adjustments for size, neighborhood and utility improvements, an appropriate value as of April 1, 1989 would be $15,000.

The Town argued:

(1)an error was made on the calculation of the depth and size of the lot; the correct depth of 132 feet and .85 acre results in a corrected lot value of $26,300;

(2)two of the Taxpayer's comparables are in New Hampton in areas that are not as desirable as the Taxpayer's neighborhood;

(3)the Taxpayer's property is near the school, not far off Rt. 104, in a neighborhood of good homes and near a boat landing on the Pemigewasset River; and

(4)the Taxpayer's two comparables in Bristol are on a new subdivision road that was unfinished.

Based on the evidence we find the correct assessment should be $22,000. This assessment is ordered because:

(1)the size of the lot would affect the placing of a dwelling, well and septic; and

(2)the existing old schoolhouse encumbers the lot and would most likely have to be removed if the lot is built on.

If the taxes have been paid, the amount paid on the value in excess of $22,000 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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George Twigg, III, Chairman

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Paul B. Franklin, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Harriet R. Morrison, Taxpayer; and Chairman, Selectmen of Bristol.

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Melanie J. Ekstrom, Deputy Clerk

Date: January 31, 1992