

Helen A. Judkins, Barbara Moore and Bradford Johnson

v.

Town of Bristol

Docket No. 7040-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$111,600 (land, \$106,650; buildings, \$4,950) on Map 14, Lot 25 (the Property). For the reasons stated below, the appeal for abatement is granted.

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 carried this burden and proved they were disproportionally taxed.

The Taxpayers were not present, but submitted a letter with lot sketch, deed, survey and detailed description of the cottage and examples of functional and physical depreciation (grade 1).

The Town suggested the following changes:

- 1) shed reduced from \$4,950 to \$3,050; and
- 2) land should be corrected to show a reduction of 2 1/2 acres (donation to Slim Baker Fund) to 15.8 acres and the value of land reduced to \$56,700 including current use land (13.3 acres).

Based on the evidence we find the correct assessment should be \$60,550 (land, \$56,700 and building \$3,050). This assessment is ordered because the Board finds the Town's recommended new assessment to be fair and reasonable and corrects errors made in the earlier appraisal.

If the taxes have been paid, the amount paid on the value in excess of \$60,550 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Mrs. Helen A. Judkins, representative for herself, Barbara Moore and Bradford Johnson, taxpayers; the Chairman, Selectmen of Bristol; and Arthur A. Morrill, Appraiser, Department of Revenue Administration.

Melanie J. Ekstrom, Deputy Clerk

Date: February 3, 1992

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