

Robert Hutchinson

v.

Town of Bristol

Docket No.: 8194-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$303,600 (land, \$272,750; building, \$30,850), which was abated to \$279,000 (land, \$248,150; building, \$30,850) consisting of a cottage on Newfound Lake (the Property). The Taxpayer and the Town waived a hearing and agreed to allow the board to decide the appeal on written submittals. The board has reviewed the written submittals and issues the following decision. 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(3); 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) it placed an unfair burden on lake front property owners;
- 2) there was a large discrepancy between the assessed value and fair market value;

- 3) an appraisal prepared by Bruce Platts, of New England Appraisal Company in November 30, 1990, estimated market value of the Property to be \$195,000; and
- 4) he can no longer afford to pay the tax.

The Town argued the assessment was proper because:

- 1) even though the market has been declining, the two Bristol comparables are similar to Taxpayer's Property, and shows the assessment is within a good range of the market;
- 2) a time adjustment of 10% would be proper on the Bristol comparables;
- 3) a location adjustment should be made to the Bristol comparables because the Property "has an access problem but this is offset by the superior beach and the larger frontage";
- 4) Taxpayer has his property on the market with an asking price of \$250,000; and
- 5) the value is fair and equitable.

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

The adjustments made by the Taxpayer's appraisal to the comparables were too steep. Moreover, the Dawes sale for \$275,000 shows the \$279,000 assessment is not excessive. The information on the Dawes sale shows the Property has more lake frontage and a larger lot. Moreover, the photograph shows the Dawes property has numerous boat moorings adjacent to it, indicating the location issue raised by the Taxpayer was not seen in the market.

Therefore, the assessment of \$279,000 reasonably reflects the Taxpayer's proper share of the common tax burden.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

I certify that copies of the foregoing decision have been mailed this date, postage prepaid, to Mr. Robert Hutchinson, Taxpayer; and Chairman, Selectmen of Bristol.

Dated: November 6, 1991

Melanie J. Ekstrom, Deputy Clerk