

Raymond B. Weigel, Trustee

v.

Town of Bristol

Docket No.: 8197-90

DECISION

The Taxpayer appeals, pursuant to RSA 76:16-a, the Town's 1990 assessment of \$67,750 (land, \$58,850, building, \$8,900) on the northeast side of West Shore Road consisting of approximately 43,645 square feet of land with several structures in poor condition (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 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 he was disproportionally taxes.

The Taxpayer argued the assessment was excessive because:

1) the Property was purchased from the Estate of James A. Adams for \$31,000 on

June 14, 1901;

- 2) over \$15,000 has been spent to clean up the "junk and debris" and removal of the old structures on the Property; and
- 3) an appraisal performed by Bruce K. Platts dated October 11, 1989, estimated the market value of the Property to be \$29,000.

The Town argued their opinion of the assessment valuation in the amount of \$36,550 is the equitable assessment for the law land. The Town depreciated the value of the land for its undeveloped state.

Based on the evidence, we find the correct assessment should be \$36,550 (land only \$36,550). Based on the Taxpayer's evidence, the buildings apparently had little or no value and the board finds the Town's recommended value of the land is reasonable.

If the taxes have been paid, the amount paid on the value in excess of \$36,550 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Michele E. LeBrun, Member

Dated: October 29, 1991

I certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Stephen U. Samaha, Esquire, representing Taxpayer and Chairman, Selectmen of Bristol.

Dated: October 29, 1991

Melanie J. Ekstrom, Deputy Clerk