

Anne Biele-McClure

v.

Town of Bristol

Docket No.: 8318-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$177,250 (land, \$55,700; buildings, \$121,550) consisting of 1.68 acres (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 her burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because:

- 1) she is unable to get an appraisal at the assessed value;
- 2) the Property was appraised as of November 1990, indicating a market value of \$151,000; and
- 3) comparables submitted indicated the market value in the neighborhood, and

one comparable "showing the same utility", and the same "economic base and employment opportunities."

The Town argued the assessment was proper because Taxpayer's appraisal did not properly calculate the time adjustment, and one of the comparables submitted by Taxpayer was not adequate (i.e., small one story dwelling - not at all similar.)

The board finds Taxpayer's appraisal was done for a lending institution, which utilized two comparables located in the neighborhood, but not of the same style, and one comparable being from another town. The appraisal was not probative evidence of the Property's market value or of the Property's overassessment. Taxpayer also failed to provide actual cost information of the construction of her house which took place just prior to the assessment date. While cost figures would have been some evidence of the Property's value, it would not necessarily have been conclusive evidence. All such cost figures would need to be correlated with 1990 market values of similar properties to be proportional. We find the Taxpayer failed to prove her assessment was disproportional. We also find the Town supported the Property's assessment and adequately rebutted the Taxpayer's appraisal. The Taxpayer did not offer any evidence showing the assessment was unfair, unequitable or disproportionate.

Therefore, the board rules the assessment of \$177,250 reasonably reflects the Taxpayer's share of the common tax burden.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Michele E. LeBrun, Member

Date: September 13, 1991

I certify that copies of the within decision have been mailed this date, postage prepaid, to Anne Biele-McClure, Taxpayer and Selectmen of Bristol.

Date: September 13, 1991

Melanie J. Ekstrom, Deputy Clerk