

Prisco and Dawn Morella

v.

Town of Bristol

Docket No.: 8320-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$208,350 on a 1,914 square foot condominium (the Property).

(Insert macro A) The board has reviewed the written submittals and issues the following decision. For the reasons stated below, the appeal for abatement is **denied**.

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 failed to carry their burden and prove any disproportionality.

The Taxpayers argued the assessment was excessive because:

- 1) the taxes keep going up, and no one will be able to continue living in Bristol;
- 2) they feel they are over taxed; and
- 3) the values in the area are dropping.

The Town argued the assessment was proper because:

- 1) on April 1, 1988, the market value on the lake side of West Shore Road was \$208,350; and
- 2) while values have declined, they have declined throughout the Town and the equalization ratio of 1.03% reflects this decline.

The Taxpayers' main argument was with the amount of taxes they pay not with the assessment. Taxes are a function of a Town's budget, and the ad valorem assessment is the means for distributing the responsibility for paying the budget over which we have no jurisdiction. Thus, Taxpayers' argument of high taxes focuses on the Town's budget. If the Taxpayers have a problem with the taxes then they should consult with their local and state representatives not with this board.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment. The Taxpayers did not offer any evidence showing the assessment was unfair, unequitable or disproportionate.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

Date: August 19, 1991

I certify that copies of the within decision have been mailed this date, postage prepaid, to Prisco and Dawn Morella, Taxpayers and Selectmen, Town of Bristol.

Date: August 19, 1991

Melanie J. Ekstrom, Deputy Clerk