

Richard Hallberg and M.J. Hallberg

v.

Town of Bristol

Docket No. 8343-90

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1990 assessments of \$95,300 on a lot and \$290,800 on a cottage with frontage on Newfound Lake (the Property). The Taxpayers 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 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, except concerning the dock.

The Taxpayers argued the assessment was excessive because:

- 1) the cottage was nothing but a cottage;
- 2) the Property was not on a Town or a paved road;
- 3) the Property was on the market for over two years and no offers at even \$200,000, especially since prospective purchasers are concerned with tax rate; and
- 4) removable dock was assessed.

The Taxpayer did not submit any evidence of the Property's fair market value.

The Town argued the assessment was proper because:

- 1) the Town provided ample adjustments to the building since it is only a cottage;

2) the Dunn Property sold in August, 1990 for \$317,500, demonstrating the value of lake front property; (The Dunn had a better house but was also located on a private road.); and

3) the Taxpayer's realtor said the Property was listed for \$250,000.

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 present any evidence of the Property's fair market value, and the Taxpayers did not specify or document what property had been listed for sale - - was it both lots or just the cottage lot. Moreover, the Town's sale supported its claim of property assessment. The assessment has been reduced to \$381,100 because the Town should not have assessed the removable dock.

If the taxes have been paid, the amount paid on the value in excess of \$381,100 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Member

Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Richard & M.J. Hallberg, taxpayers; and the Chairman, Selectmen of Bristol.

Melanie J. Ekstrom, Deputy Clerk

Date: March 4, 1992

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