

**Gerard Mason**  
**v.**  
**Town of Bristol**

**Docket No. 8347-90**

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$114,850 on a cottage near 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, except \$2,500 has been abated because of the joint septic system.

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 failed to carry his burden and prove any disproportionality, except for the \$2,500 error on the septic.

The Taxpayer argued the assessment was excessive because:

- 1) the land value was too high for less than 1/4-acre lot;
- 2) the Property shared driveway and septic system with abutting cottage must pay for water, no sewerage and he does not use the schools, and
- 3) the runoff of water due to development affects the Property.

The Town argued the assessment was proper because the assessments on the surrounding cottages supported the Property's assessment.

We find the Taxpayer failed to prove his assessment was disproportional. No evidence of fair market value was provided, and the Town argued the Property's assessments considered the Taxpayer's complaints. The Town should

have, however,

adjusted for the joint septic, and thus, we have deducted \$2,500, resulting in an assessment of \$112,350.

If the taxes have been paid, the amount paid on the value in excess of \$112,350 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Robert J. Frechette, taxpayer; and the Chairman, Selectmen of Bristol.

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Melanie J. Ekstrom, Deputy Clerk

Date: March 4, 1992

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