

Edward L. Turner

v.

Town of Bristol

Docket No.: 8386-90

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$93,600 (land, \$70,100, building, \$23,500) consisting of (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 his burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because:

- 1) the back land is of less value than the assessment and only having twenty five foot width prevents normal use of the land;
- 2) the dimensions of the Property preclude the installation of a septic

system; and

3) as stated by Ralph Shacket, Bristol's Budget Committee Member, "Bristol's property is assessed at 130% of current market value."

The Town argued the assessment was proper because:

- 1) regardless of the size, shape, and problems with the Taxpayer's Property, these are common problems shared by all lots in the area and would have little to do with the contributory value;
- 2) Taxpayer's Property is a cottage across the road from a beach and boat mooring;
- 3) despite Ralph Shackett's statement that Property in Bristol is over assessed, Mr. Shackett sold his property on the Lake for approximately \$45,000 more than it was assessed for as indicated by his assessment card, and further, Mr. Shackett is not an expert;
- 4) neighboring property cards submitted show properties are assessed in a similar fashion;
- 5) comparable sales on condominium units submitted indicate, even with the declining market, properties in the area are holding their own; and
- 6) the assessment of \$93,600 is fair and equitable.

The board finds that the Taxpayer's main argument is that his land in the rear of the building is of less value than assessed and that due to the dimensions of his Property he cannot install his own septic system and must share one. First, the board notes that in making a decision on value, the board looks at the Property's value as a whole (i.e., as land and buildings together) because this is how the market views value. We find the Taxpayer failed to prove his assessment was disproportional. The Taxpayer did not offer any evidence showing the assessment was unfair, unequitable or disproportionate. We also find the Town supported the Property's assessment.

Regarding the shared septic system, the Taxpayer did not prove that this arrangement is out of the norm for the neighborhood, and therefore would not adversely effect the market.

Therefore, the board rules the assessment of \$93,600 reasonably reflects the Taxpayer's proper share of the common tax burden.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Member

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Michele E. LeBrun, Member

I certify that a copy of the foregoing decision has been mailed this date, postage prepaid, to Edward L. Turner, Taxpayer and Chairman, Selectmen of Bristol.

Dated: October 23, 1991

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Melanie J. Ekstrom, Deputy Clerk