

Edgar L. Prescott

v.

Town of Bristol

Docket No.: 8391-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$189,350 (land \$171,900, buildings, \$17,450), consisting of a single family home with a steep driveway, having lake frontage directly across West Shore Road. 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 granted.

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, but an abatement is ordered based on the Town's recommendation.

The Taxpayer argued the assessment was excessive because:

- 1) the property was placed on the open market in 1989 for \$149,900, was reduced July, 1990 to \$129,900, was reduced September, 1990 to \$118,500 and was reduced March, 1991 to \$106,000; and
- 2) the property is grossly over appraised;

The Town argued the assessment was proper because:

- 1) the 1991 pickup adjustments on the Taxpayer's card will adequately address

the problem of over assessment which "we agree existed in 1990",

2) the Property has more front feet and is deeper than most of the other lots in the area, even though it cannot be further subdivided, and the driveway is too steep for the average car;

3) the Taxpayer has an exceptional view of the lake but should have been included in the same front foot price as the property used in comparison to Taxpayer; and

4) the Taxpayer's comparables was in poor condition and renovations were still in progress and has a much smaller and more typical lot.

The board finds that sufficient marketing was done on the Property to show the Property is somewhat overassessed. The board agrees the Town's 1991 adjustment is appropriate and should be applied to the 1990 abatement.

If the taxes have been paid, the amount paid on the value in excess of \$124,650 (land \$107,200 and building \$17, 450) shall be refunded with interest at six percent per annum from date paid to refund date.

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 Mr. Edgar L. Prescott, Taxpayer and Arthur A. Morrill, representing the Town of Bristol.

Dated: August 19, 1991

Melanie J. Ekstrom, Deputy Clerk