

Daniel J. Peterson

v.

Town of Bristol

Docket No.: 8404-90

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$189,250 (land, \$86,650, buildings, \$102,600) consisting of approximately .92 acres with dwelling. 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 carried this burden and proved he was disproportionally taxed.

The Taxpayer argued the assessment was excessive because:

- 1) the cul-de-sac was not properly positioned per the original plot plans at the end of his road which created a reduction in the front to depth ratio of his lot;
- 2) the topography creates on-going drainage and access problems; and
- 3) a market analysis suggested a market range of \$159,000 to \$165,000.

The Town agreed the assessment should be adjusted because of the topography. Thus, the Town stated, "the 1991 pickup adjustments will

adequately adjust the value of this Property for these problems; an additional 20% market adjustment has been given."

Based on the evidence, the board finds the Town's 1991 adjustment is appropriate and should be applied to the 1990 assessment, resulting in a 1990 assessment of \$172,900 (land, \$70,300; buildings, \$102,600).

If the taxes have been paid, the amount paid on the value in excess of \$172,900 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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George Twigg, III, Chairman

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Ignatius MacLellan, Esq., Member

Date: August 19, 1991

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Daniel J. Peterson, Taxpayer and Selectmen, Town of Bristol.

Date: August 19, 1991

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Melanie J. Ekstrom, Deputy Clerk