

Stephen L. Gross

v.

Town of Bristol

Docket No. 8405-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$157,750 on a single-family home on a 3-acre lot (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(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.

The Taxpayer argued the assessment was excessive because:

- 1) he purchased the Property in May, 1990 for \$143,000; and
- 2) the Property was appraised in December, 1991 for \$127,000.

The Town argued the assessment was proper because the assessment was within 10% of the purchase price.

We find the Taxpayer failed to prove his assessment was disproportional.

The Taxpayer's purchase price is some evidence of the Property's fair market value, but it is not conclusive evidence. Moreover, the Property's \$153,155 equalized value (assessment/equalization ratio 103%) is within 7% of the assessment, demonstrating the assessment is within an acceptable range. As stated above, the focus of our inquiry is proportionality, requiring a review

of

the assessment to determine whether the property is assessed at a higher level than the level generally prevailing. Appeal of Town of Sunapee, 126 N.H. at 219; Stevens v. City of Lebanon, 122 N.H. 29, 32 (1982). There is never one perfect assessment of a property. Rather, there is a range of acceptable assessments for each property. The question is thus whether the assessment falls within a reasonable range from a median ratio as indicated by an acceptable coefficient of dispersion following a good reassessment, considering the property involved and other assessments in the municipality. See Wise Shoe Co. v. Town of Exeter, 1991 N.H. 700, 702 (1979); Brickman v. City of Manchester, 119 N.H. 919. Here, the assessment was within that range.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan, Esq., Member

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.

Melanie J. Ekstrom, Deputy Clerk

Date: March 4, 1992

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