

Eleanor M. Perry

v.

Town of Bristol

Docket No.: 8473-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$131,600, (land, \$95,750; buildings, \$35,850) on Map R07, Lot 123 consisting of approximately .39 acres with a dwelling (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 her burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because:

- (1) an appraisal prepared by Bruce Platts, of New England Appraisal Company in October 30, 1990 for The Bristol Bank, indicated a market value of \$80,000.
- (2) the access is seasonal and not maintained by the Town and the neighborhood consists of seasonable dwellings; and
- (3) the Town's land valuation is unrealistic (Town's land value - \$95,750 versus New England Appraisal's land value of \$35,000.)

The Town argued the assessment was proper because:

- (1) the comparables used by Bruce Platts are from the Holiday Hills Development which are not fair comparables because they are not near the water, do not have lake views, and have different beach rights. In general the Taxpayer's property enjoys a superior location then that of the comparables;
- (2) the Taxpayer's appraisal did not adequately consider in its adjustments the full basement area of the Taxpayer's dwelling and the glassed in porch; and
- (3) the Town argued that their comparables had more similar locational aspects (i.e., located on Wulamat Road, one lot back from water, shared common beach rights similar to subject Property), then those submitted by the Taxpayer;

The board finds the Taxpayer's appraisal lacked probative evidence of market value because:

- (1) it was done for a lending institution;
- (2) there was no market substantiation of his estimate of site value of the Taxpayer's appraisal of \$35,000 as estimated in his cost approach;
- (3) no adjustments were made for the different locations of the comparables versus the Taxpayer's property; and the board further finds the comparable sales submitted by the Town more accurately reflected the property's market value.

Therefore, the board rules the assessment of \$131,600 reasonably reflects the Taxpayer's proper share of the common tax burden.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

Date: August 15, 1991

I certify that copies of the within Decision have been mailed, postage prepaid, to Eleanor M. Perry, Taxpayer and to the Selectmen, Town of Bristol.

Date: August 15, 1991

Melanie J. Ekstrom, Deputy Clerk

