

Elizabeth M. Johnson

v.

Town of Bristol

Docket No.: 8494-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$302,700 (land, 269,000; buildings, \$33,700) consisting of approximately 1.44 acres with cottage (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) market values have decreased since the revaluation in 1988;
- 2) the value placed on the land is excessive as the Property's land is "poor, precipitous and generally unkemp" and impossible to gain entrance to the cottage during the winter; and
- 3) it is the opinion of two qualified real estate individuals, that the Property would not bring in over \$200,000;

The Town argued the assessment was proper because:

- 1) an abutting property (Cote property) sold in August, 1988 for \$215,000;

however, the Cote lot and cottage are much smaller than the Johnsons and worth less than the Johnsons;

2) another nearby property, the Dunn property, sold in August, 1990 for \$317,000; the sale is later than the assessment date in a falling market and while the Dunn house is larger and of better quality than the Johnson's, the Dunn property is assessed for more;

3) comparables submitted show similarity in location and land form, although Taxpayer's Property is steeper in places, and therefore, an adjustment of 5% was made; and

3) the assessed value is appropriate.

The board finds:

1) Taxpayer contends that because market values have dropped that taxes should also drop. Unfortunately, assessed values do not rise and fall with the swings of the market;

2) the Town has made a 5% adjustment on the land value due to its condition;

3) Taxpayer did not submit an appraisal of the Property, but suggested an unsubstantiated "opinion" that the Property would not bring in over \$200,000.

4) Taxpayer failed to supply any information of comparable sales and assessments whereas the Town has supplied assessments to support their conclusion; and

5) the assessment of \$302,700 is appropriate.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Michele E. LeBrun, Member

I certify that copies of the within decision have been mailed this date, postage prepaid, to Elizabeth M. Johnson, Taxpayer and Selectmen of Bristol.

Dated: October 3, 1991

Melanie J. Ekstrom, Deputy Clerk