

Robert D. Bruce

v.

Town of Lincoln

Docket No.: 8796-90

**DECISION**

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$75,000 (land only) (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 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 because of an adjustment suggested by the Town.

The Taxpayer argued the assessment was excessive because:

- 1) the Property was purchased in 1985 for \$25,000;
- 2) the Property has been listed for sale since 1986 for \$50,000 and no offers have been forthcoming;
- 3) the sales director for Loon Mountain stated the value to be \$25,000 (according to Taxpayer); and
- 4) in determining fair market value of the lot a reasonable sales effort should be looked at not "at what a large high pocketed salesman can get for it."

The Town argued the assessment was proper because:

- 1) the \$75,000 assessment should be adjusted to \$60,000 to reflect the extensive slope of the site;
- 2) the assessment is approximately 10% higher than fair market value as are all properties in the Town;
- 3) sales of comparable sites sold for \$55,000 to \$60,000 during 1986 to 1989; and
- 4) a 25% adjustment was made because the lot was undeveloped.

The board finds the assessment of \$60,000 to be appropriate. The \$60,000 assessment is approximately 10% above the Property's fair market value of \$54,545, which is consistent with the Town's 110% equalization ratio. The Taxpayer failed to supply any information of comparable sales and assessments whereas the Town has supplied both sales and assessments on similar properties to support its position. Moreover, the Town has made an adjustment to reflect the problem with the slope of the Property.

If the taxes have been paid, the amount paid on the value in excess of \$60,000 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 Mr. Robert D. Bruce, Taxpayer and Mary Ellen Pinkham, representing Town of Lincoln.

Date: August 19, 1991

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Melanie J. Ekstrom, Deputy Clerk