

Robert J. Frechette

v.

Town of Bristol

Docket No. 8871-90

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1990 assessment of \$226,100 (land, \$200,600, buildings, \$25,500) on his home on Newfound Lake (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) the McDonald-to-Aho property sold in 1991 for \$159,000 when McDonald had been asking \$245,000;

2) other nearby properties have been on the market for long periods at reduced prices; and

3) taxes are high, especially when they do not use the schools and there is no road maintenance.

The Town argued the assessment was proper because:

1) three recent sales supported the assessment; and

2) the McDonald-to-Aho sale was a distress sale.

We find the Taxpayer failed to prove his assessment was disproportional. We also find the Town supported the Property's assessment. The Taxpayer did not present any evidence of the Property's fair market value, while the Town supported the assessment with recent sales. Finally, the thrust of the Taxpayer's argument was the high taxes, which is beyond our jurisdiction, provided the Taxpayer is only paying his share. We find he is only paying his fair share.

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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