

Spruce Woodlands of Newfound Lake, Inc.

v.

Town of Bristol

Docket No.: 26671-12PT

ORDER

The board has reviewed the “Taxpayer’s” July 1, 2013 Rehearing Request (“Request”) in response to the June 21, 2013 Decision dismissing the appeal of the assessment on one lot (Map 104, Lot 30 - “Lot 30”). The appeal was dismissed because the Town made no assessment on this lot. The Request is denied because it does not satisfy the “good cause” requirements set forth in RSA 541:3 and Tax 201.37.

Whether or not Mr. Bannan, who filed this appeal, is acting as a “Representative” for the 16 Spruce Woodland association members who have common ownership rights in Lot 30 is immaterial to the board’s finding that no assessment was made on this lot and therefore no appeal claiming a disproportional assessment can be maintained. (Lot 30 is a beach lot on the lake and provides water access to the other lots owned by these members.) The members could, if they had wished to, have filed individual abatement requests and appeals on their own lots to the extent they believed the Town overassessed those lots due to common ownership of Lot 30.

The board’s rulings on these issues are consistent with prior appeals where a waterfront lot has contributed to the market value of other property owned by the Taxpayer. (See, e.g.,

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MacNeill v. Town of Weare, BTLA Docket No.: 22679-06PT (August 4, 2009), pp. 4-5.) It is not uncommon for taxpayers to question whether the aggregate assessed value of a waterfront lot in common ownership is disproportional. (See e.g., Julie P. Mayo Revocable Trust, et al. v. Town of Andover, BTLA Docket No.: 24796-09PT, et al. (August 2, 2012), pp. 2, 5-6.) Simply aggregating the contributory value of Lot 30 shown on each property owner's assessment, however, is not probative of disproportionality. (Id.)

Pursuant to RSA 541:6, any appeal of the Decision must be filed with the supreme court within thirty (30) days of the Clerk's date shown below, with a copy provided to the board in accordance with Supreme Court Rule 10(7).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Albert R. Shamash, Member

CERTIFICATION

I hereby certify a copy of the foregoing Order has been mailed this date, postage prepaid, to: Michael Bannan, Jr, 42 Lakeview Avenue, Bristol, NH 03222, Taxpayer's representative; Chairman, Board of Selectmen, Town of Bristol, 230 Lake Street, Bristol, NH 03222; and Commerford Nieder Perkins, LLC, 556 Pembroke Street – Suite #1, Pembroke, NH 03275, Contracted Assessing Firm.

Dated: 7/23/13

Anne M. Stelmach, Clerk