I really have to agree with most people here. Though my personal tastes often take me where boobies are really, really big (though not fake-looking; I dislike balloon tits), I think that, as Biohaz_Daddy said, it depends most on the character depicted. I don't like to see overly-exaggerated breasts over a thin woman whose spine would break at any moment if real physics were applied. (Not that I'm saying that art should always be realistic; but as it starts from real-world ideas, it should at least be believable, at least when a comical effect is not desired.)

Big breasts give a super heroine a more powerful look in my way of seeing; but if she is very muscular, they can cover a big part of her chest and give the idea she's innatural and unbalanced. If the lady is small-sized, they can make her look ridiculous. Of course, a talented artist can overcome these limits, and, as Chup@Cabra says, I prefer to stay silent when I see something I don't like. An artist always puts a big part of himself in his works.

In real life... well, anything's good.

Although in my country, we say "Below an E-cup, it's not true love."