

Complaint by: Robert F. Yeutter on

Property of J. Craig Moriarty

v.

Town of Meredith

Docket No. 5868-89

DECISION

Pursuant to RSA 71-B:16 I, the "Complainant," Robert F. Yeutter, petitioned the board to review the assessment on property owned by the "Taxpayer," Craig Moriarty. The Taxpayer and the "Town" were present at the hearing, but the Complainant did not appear. The only information about this complaint was stated in the Complainant's December 4, 1989 letter (copy attached). This letter provided no basis for sustaining the complaint, and since the Complainant was not at the hearing, no additional evidence was presented. Therefore, the Complainant's petition is denied because of lack of any proof. We note the Town submitted evidence and supported the change in the assessment, and the Taxpayer testified about this action and his acceptance of the assessment.

The board also finds the Complainant frivolously brought and maintained this appeal. This conclusion has been reached because:

- 1) the Complainant did not file anything to support the complaint;
- 2) the Complainant did not attend the hearing to support the complaint (but the Taxpayer and Town did); and
- 3) the Taxpayer testified the Complainant filed the complaint merely to make the Taxpayer "go through hoops," which we view as harassment. Petitions filed under RSA 71-B:16 I require taxpayers to get involved in proceedings taxpayers do not initiate. It is, therefore, essential that the complaint be

filed in good faith and based on some valid reason.

Pursuant to RSA 71:B:9, the board may award costs as in the superior court.

Given the Complainant's inaction, the Complainant is ordered to pay the following costs, within 10 days of the clerk's date below.

| <u>To Taxpayer</u> | | <u>To Town</u> | |
|--------------------|----------------|--------------------------|----------------|
| mileage (86 miles) | \$14.62 | mileage (40 miles) | \$ 6.80 |
| attorney's fees | <u>\$30.00</u> | attendance costs (3 hrs) | <u>\$36.00</u> |
| | \$44.62 | | \$42.80 |

If the Complainant fails to comply with the order, the Taxpayer or the Town may file to seek enforcement in the Merrimack County Superior Court and the Complainant may be liable for all additional costs and fees incurred in such action.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Ignatius MacLellan, Esq., Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Robert F. Yeutter, Complainant; J. Craig Moriarty, property owner complaint placed against; and the Chairman, Selectmen of Meredith.

Melanie J. Ekstrom, Deputy Clerk

Date: March 4, 1992

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