

**Arthur Gasses Revocable Trust**

**v.**

**City of Dover**

**Docket Nos.: 21073-04PT/21942-05PT/22916-06PT**

**ORDER MODIFYING DECISION**

The board has reviewed the “City’s” timely Motion for Rehearing (“Motion”) of the January 11, 2008 Decision granting the “Taxpayer” abatements on the land not in current use (“NICU”) and the building for tax years 2004, 2005 and 2006, as well as the Taxpayer’s “Objection.” The Motion is granted and the abatements are modified for the reasons discussed below.

The Motion questions the amount of abatements granted on the building component for the three tax years and also suggests the land NICU component should be lower for tax year 2006 because “in 2006 the [City’s] land tables were modified.” The latter issue is easily addressed: if the City believes abating the land NICU component further from \$153,000 to \$150,300 for tax year 2006 will result in better proportionality, there is no reason not to do so.

Turning to the building component, the board finds no reason not to accept the physical data corrections described by the City’s assessor (Wil Corcoran), including the 192 square feet added to “dwelling #1” and the various outbuildings omitted in the physical descriptions on the assessment-record cards for tax years 2004, 2005 and 2006 and the other adjustments applied,

especially in light of the Taxpayer's failure to make any specific objection to Mr. Corcoran's corrections and adjustments. The board therefore accepts each of them and modifies its Decision accordingly.

The board acknowledges, as suggested by the Taxpayer's representative (David Irwin) in the Objection, the changes now proposed by the City are relatively nominal in amount. However, the board encourages each municipality to have and use accurate physical data whenever and wherever possible. The board, for its part, was unable to determine more accurate assessments until receiving and reviewing the information supplied in the Motion, which the Taxpayer does not dispute.

In summary, the abated assessments for the Property, as modified by this Order, are as follows: for tax year 2004, \$383,600 (\$153,000 land NICU and \$224,400 buildings, plus \$6,200 CU, undisputed); for tax year 2005 \$392,900 ((\$153,000 land NICU and \$233,700 buildings, plus \$6,200 CU, undisputed); and for tax year 2006 \$398,100 ((\$150,300 land NICU and \$241,600 buildings, plus \$6,200 CU, undisputed).

. Any appeal must be by petition to the supreme court filed within 30 days of the Clerk's date shown below. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Albert F. Shamash, Esq., Member

**Certification**

I hereby certify a copy of the foregoing Order Modifying Decision has this date been mailed, postage prepaid, to: David Irwin, Tax Choice Services, PO Box 1297, Hillsboro, NH 03244, Taxpayer Representative; and Chairman, City Council, City of Dover, 288 Central Avenue, Dover, NH 03820.

Date: 3/6/08

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Anne M. Stelmach, Clerk