

967 Gold Street LLC

v.

City of Manchester

Docket Nos.: 22822-06PT & 23792-07PT

DECISION

After reviewing the “Taxpayer’s” January 12, 2009 Response to Order (“Response”) and the “City’s” January 16, 2009 Motion to Dismiss (“Motion”), along with the documents contained in both dockets, the board hereby dismisses the above appeals for the reasons stated below.

These appeals were filed by Commercial Property Tax Management (“CPTM”) identifying the “owner/taxpayer” as 967 Gold Street, LLC (“Gold Street”) and the Property as Map 875/Lot 13A (“Lot 13A”) with an assessed value of \$2,341,000.

While the City had, in 2006 and a portion of 2007, incorrectly listed Gold Street as the owner of Lot 13A, both parties now agree, and the documentation supports, that W & E Realty, LLC owned Lot 13A as of April 1, 2006 and 2007. However, based on a deed submitted by CPTM, presumably to establish ownership by Gold Street of Lot 13A, Gold Street did own Map 875/Lot 12, as of April 1, 2006 and 2007, but Lot 12 was not appealed by CPTM.

Therefore, the board finds Gold Street lacked standing to file the appeal for Lot 13A and was not a “person aggrieved” by the 2006 and 2007 taxes (see RSA 76:16, RSA 76:16-a and RSA 73:10).

Furthermore, CPTM's July 24, 2008 authorization to represent Gold Street does not provide CPTM any authority to represent W & E Realty, LLC, who was the actual owner of Lot 13A for the two years under appeal.

In short, the fact there was confusion in the City's records as to the ownership of Lot 13A does not then create standing for Gold Street to be able to appeal the taxes for Lot 13A when it did not either own or occupy Lot 13A (see RSA 73:10) for the two years under appeal.

A motion for reconsideration of this Decision must be filed within thirty (30) days of the clerk's date below, not the date this order was received. RSA 541:3; Tax 201.37. The reconsideration motion must state with specificity all of the reasons supporting the request. RSA 541:4; Tax 201.37(b). A reconsideration motion is granted only if the moving party establishes the Board's order was erroneous in fact or law. Filing a reconsideration motion is a prerequisite for appealing to the supreme court, and the grounds for appeal will be limited to those stated in the reconsideration motion. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

Certification

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Robert Lisk, Commercial Property Tax Management, 10 Commerce Park North – Suite 13B, Bedford, NH 03110-6959, representative for the Taxpayer; and Chairman, Board of Assessors, City of Manchester, One City Hall Plaza – West Wing, Manchester, NH 03101.

Date: February 17, 2009

Anne M. Stelmach, Clerk