

Richard J. Barrett Revocable Trust 2003

v.

Town of Moultonborough

Docket No.: 23130-06PT

ORDER

The “Taxpayer” filed an April 21, 2009 Motion for Rehearing (the “Motion”) of the board’s March 27, 2009 “Decision.” The Motion is denied for the following reasons.

The Motion raises substantially the same arguments presented at hearing and ruled on in the Decision aside from the Taxpayer’s comments regarding the property located at 126 Black Cat Road. Rehearing motions are not granted to consider evidence previously available to the moving party but not presented at the original hearing. Tax 201.37(g). Even if the board were to consider the Taxpayer’s description of 126 Black Cat Road as new evidence, it does not substantially change the conclusion of the Town’s analysis which relied on four other comparables for a value indication of the Property. Consequently, the Taxpayer did not demonstrate the board erred in its Decision and, thus, the Motion failed to show any “good reason” to grant a rehearing. See RSA 541:3 and Tax 202.37(e).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Douglas S. Ricard, Member

Certification

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Richard J. Barrett, Trustee, Richard J. Barrett Revocable Trust 2003, 134 West Point Road, Moultonborough, NH 03254, Taxpayer; Chairman, Board of Selectmen, Town of Moultonborough, PO Box 139, Moultonborough, NH 03254; and Kevin T. Leen, Vision Appraisal Technology, 44 Barefoot Road, 2nd Floor, Northborough, MA 01532, Contracted Assessing Firm.

Date: 5/5/09

Anne M. Stelmach, Clerk