

Scott Pendleton

v.

City of Manchester

Docket No.: 23240-07PT

ORDER

The board has reviewed the “City’s” April 10, 2009 Motion to Dismiss (“Motion”) and the “Taxpayer’s” April 24, 2009 Response to the Motion. The board denies the Motion without prejudice. The Taxpayer appealed three (3) properties and the entire estate must be considered. See Appeal of Town of Sunapee, 126 N.H. 214 (1985).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing Order has been mailed this date, postage prepaid, to: Christopher Snow, Property Tax Advisors, Inc., 16 Pierce Street, Suite 3, Dover, NH 03820, representative for the Taxpayer; and Chairman, Board of Assessors, City of Manchester, One City Hall Plaza-West Wing, Manchester, NH 03101.

Dated: 5/7/09

Anne M. Stelmach, Clerk