

**Dunn's Bridge Associates**

**v.**

**City of Dover**

**Docket No.: 23496-07PT**

**DECISION**

The board issued an order in this appeal on January 7, 2009 seeking clarification of ownership from the "Taxpayer." After reviewing the Taxpayer's February 4, 2009 response ("Response") and the deeds submitted, the board hereby dismisses the appeal for the following reason.

On August 27, 2008, Lauren J. Elliott, the Taxpayer's representative, filed an appeal with the board in the name of "Dunn's Bridge Associates" on 13 lots on Dunn's Bridge Lane. However, as the Taxpayer acknowledges in its Response, and the November 21, 1997 deed confirms, "Dunn's Bridge Dover Limited Partnership" owned all 13 lots under appeal as of April 1, 2007. Therefore, "Dunn's Bridge Associates" was not a "person aggrieved" by the assessments and had no standing to appeal. (See RSA 76:16 and RSA 76:16-a).

A motion for rehearing, reconsideration or clarification (collectively "rehearing motion") of this decision must be filed within thirty (30) days of the clerk's date below, not the date this decision is received. RSA 541:3; Tax 201.37(a). The rehearing motion must state with specificity all of the reasons supporting the request. RSA 541:4; Tax 201.37(b). A rehearing motion is granted only if the moving party establishes: 1) the decision needs clarification; or

2) based on the evidence and arguments submitted to the board, the board's decision was erroneous in fact or in law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule Tax 201.37(f). Filing a rehearing motion is a prerequisite for appealing to the supreme court, and the grounds on appeal are limited to those stated in the rehearing motion. RSA 541:6. Generally, if the board denies the rehearing motion, an appeal to the supreme court must be filed within thirty (30) days of the date on the board's denial.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Michele E. LeBrun, Member

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Douglas S. Ricard, Member

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Albert F. Shamash, Esq., Member

**Certification**

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Lauren J. Elliott, Joseph C. Sansone Co., 363 Great Road – Suite 210, Bedford, MA 01730, representative for the Taxpayer; and Chairman, City Council, City of Dover, 288 Central Avenue, Dover, NH 03820.

Date: March 12, 2009

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Anne M. Stelmach, Clerk