

Village Lodge Condominium UOA

v.

Town of Lincoln

Docket No.: 23500-07PT

DECISION

After a review of the August 27, 2008 Appeal Document, the October 6, 2008 Revised Appeal Document and an October 20, 2008 submission, the board finds the Taxpayer failed to cure the default and the board dismisses the appeal for failure to comply with Tax 201.15, Tax 201.16, and Tax 203.03(d), (e) and (f).

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

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 been mailed this date, postage prepaid, to: Lauren J. Elliott, Joseph C. Sansone Co., 363 Great Road – Suite 210, Bedford, MA 01730, representative for the Taxpayer; and Chairman, Board of Selectmen, Town of Lincoln, P.O. Box 25, Lincoln, NH 03251.

Dated: October 29, 2008

Anne M. Stelmach, Clerk