

Friendly Ice Cream Corporation

v.

Town of Exeter

Docket No.: 23528-07PT

ORDER

The board has reviewed the “Town’s” October 21, 2008 request to dismiss the appeal. The “Taxpayer’s” representative has failed to respond to this request. Upon review of the request and the file, the board finds the Taxpayer failed to meet its burden of proof regarding the issue raised by the Town. Therefore, the appeal is dismissed.

A motion for reconsideration of this order must be filed within thirty (30) days of the clerk’s date below, not the date this order is 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 Order has this date been mailed, postage prepaid, to: Mark F. Murphy, Esq., Wulsin Murphy LLP, 30 Walpole Street, Norwood, MA 02062, counsel for the Taxpayer; and Chairman, Board of Selectmen, Town of Exeter, 10 Front Street, Exeter, NH 03833.

Date: November 19, 2008

Anne M. Stelmach, Clerk