

Markus and Jerrie Teras

v.

Town of Fitzwilliam

Docket No.: 23622-07PT

DECISION

After reviewing the “Taxpayers” October 28, 2008 submission and considering RSA 71-B:11 and RSA 76:17, the board dismisses the appeal.

While the board has concurrent jurisdiction with the superior court and the Taxpayers claim the appeals are two distinct issues, the sole determination is disproportionality for one tax year that must be determined in one forum in any given tax year. Since the Taxpayers appealed to the superior court on August 29, 2008 and the board on August 30, 2008, the board is dismissing this appeal so that all valuation issues can be adjudicated in the court.

A motion for reconsideration 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. 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 Decision 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 above Decision has this date been mailed, postage prepaid, to: Markus and Jerrie Teras, 982 Alstead Center Road, Alstead, NH 03602, Taxpayers; and Chairman, Board of Selectmen, Town of Fitzwilliam, PO Box 725, Fitzwilliam, NH 03447.

Dated: November 17, 2008

Anne M. Stelmach, Clerk