

Raymond McDannell

v.

City of Concord

Docket No.: 24037-08PT

DECISION

This “Decision” responds to the City’s August 10, 2009 Motion to Dismiss (“Motion”), which the board grants.

Based on the information contained in the Motion, including the three letters addressed to the “Taxpayer” from Kathryn H. Temchack, Director of Real Estate Assessments for the “City,” regarding scheduling an inspection of the “Property” and the unresponsiveness by the Taxpayer, the board concludes the Taxpayer has been “unresponsive” to the City’s requests for inspection. See Appeal of Patrick Walsh & a., 156 N.H. 347 (2007) (attached). Consequently, the board concludes the Taxpayer has lost his right to appeal his assessment pursuant to RSA 74:17, II.

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(g). 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

Douglas S. Ricard, Member

Certification

I hereby certify that a copy of the foregoing decision has this date been mailed, postage prepaid, to: Raymond McDannell, 28 Hayward Brook Drive, Concord, NH 03301, Taxpayer; and Chairman, Board of Assessors, City of Concord, 41 Green Street, Concord, NH 03301.

Date: August 28, 2009

Anne M. Stelmach, Clerk

Raymond McDannell

v.

City of Concord

Docket No. 24037-08PT

ORDER

The “Taxpayer” filed a Motion for Rehearing (“Motion”) of the board’s August 28, 2009 “Decision” on September 2, 2009. The “City” filed an Objection to Taxpayer’s Request for Rehearing (“Objection”) on September 4, 2009. After review of the Motion and the Objection and for all the reasons stated in the board’s Decision, the Motion is hereby denied.

The Taxpayer did not demonstrate the board erred in its Decision and, thus, the Motion failed to show any “good reason” to grant a rehearing. See RSA 541:3.

Any appeal of the Decision must be by petition to the supreme court filed within 30 days of the Clerk’s date shown below. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

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Michele E. LeBrun, Member

Douglas S. Ricard, Member

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CERTIFICATION

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid,
to: Raymond McDannell, 28 Hayward Brook Drive, Concord, NH 03301, Taxpayer; and
Chairman, Board of Assessors, City of Concord, 41 Green Street, Concord, NH 03301.

Date: September 15, 2009

Anne M. Stelmach, Clerk