

American Financial Realty Trust

v.

City of Portsmouth

Docket No. 24304-08PT

DECISION

On April 9, 2010, the board issued an order placing the “Taxpayer” and “City” in default for not for complying with orders requiring them to submit the Report of Settlement Meeting and Order. The Taxpayer failed to respond to the April 9, 2010 order. Consequently, the appeal is hereby dismissed.

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 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. 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 with a copy provided to the board in accordance with Supreme Court Rule 10(7).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Albert F. Shamash, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing Decision has been mailed this date, postage prepaid, to: Robert O. McNamara, Paradigm Tax Group LLC, 20 Park Plaza - Suite 400, Boston, MA 02116, representative for the Taxpayer; and Chairman, Board of Assessors, City of Portsmouth, 1 Junkins Avenue, Portsmouth, NH 03801.

Dated: April 30, 2010

Anne M. Stelmach, Clerk