

**Patrick F. and Karen G. Walsh**

**v.**

**Town of North Hampton**

**Docket No.: 24314-08PT**

**ORDER**

The board has reviewed the “Motion for Rehearing” filed by the “Taxpayers” on August 11, 2011 (“Motion”) with respect to the July 13, 2011 Decision. The suspension order issued by the board on August 16, 2011 (due to vacation and other schedule conflicts) is hereby dissolved. The Motion is denied.

Rehearing motions are governed by RSA 541:3 and Tax 201.37 and are not granted unless the movant demonstrates “good reason” for doing so. The Motion fails to satisfy this standard. In the Decision (pp. 3-6), the board duly considered and evaluated all of the evidence presented and made its own detailed findings. The mere fact the Taxpayers disagree with those findings is not a proper ground for a rehearing.

Part of the Motion references the Taxpayer’s refusal to comply with the board’s rules. One rule objected to (the exchange of information on comparable properties, Tax 201.33) applies equally to both taxpayers and municipalities. In fact, the board did permit the Taxpayers to introduce evidence of comparable properties listed in the appeal document even though they had

not complied with this rule. Another relevant rule, which the Taxpayers did not comply with, is Tax 203.07, the board's mediation rule. The board addressed the Taxpayers' violation of this rule in its July 2, 2010 Order.

The Taxpayers are represented by an attorney who is, or should be familiar, with the board's rules, having served as an attorney in prior tax abatement appeals. See, e.g., Appeal of Walsh, 156 N.H. 347 (2007). His failure to comply with the board's rules does not mean the rules are invalid and should be set aside, either because of unsubstantiated constitutional arguments or otherwise.

Further, the Taxpayers' complaints regarding the appraisal and testimony of Vern J. Gardner they sought to introduce as evidence at the May 24, 2011 hearing are without merit. The board ruled on these issues in the July 2, 2010 Order, which specifically addressed these issues (based upon a request by the Town). The Taxpayers' attorney never filed a rehearing motion or attempted to appeal the board's evidentiary rulings. His attempt to raise the issue in the Motion is therefore untimely.

Pursuant to RSA 541:6, any appeal of this Order to the supreme court must be filed within thirty (30) days of the date on this Order with a copy provided to the board in accordance with Supreme Court Rule 10(7).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Michele E. LeBrun, Chair

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Albert F. Shamash, Esq., Member

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**Certification**

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Thomas M. Keane, Esq., Keane & MacDonald, 1000 Market Street - Suite 202, PO Box 477, Portsmouth, NH 03802-0477, counsel for the Taxpayers; Chairman, Board of Selectmen, Town of North Hampton, PO Box 710, North Hampton, NH 03862; and Municipal Resources, Inc., 295 No. Main Street, Salem, NH 03079, Contracted Assessing Firm.

Date: 10/10/11

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Anne M. Stelmach, Clerk