

Andrew L. and Karen Goldstein

v.

Town of North Hampton

Docket No.: 24345-08PT

ORDER

The board has reviewed the “Motion for Rehearing” filed by the “Taxpayer” 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. 4-6), the board duly considered and evaluated all of the evidence presented (including the auction price realized 21 months after the assessment date which the Motion emphasizes) and made its own detailed findings. The mere fact the Taxpayer disagrees with those findings is not a proper ground for granting a rehearing motion.

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

Michele E. LeBrun, Chair

Albert F. Shamash, Esq., Member

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

Anne M. Stelmach, Clerk