

**RHT, Alex LLC**

**v.**

**Town of Plymouth**

**Docket No. 24478-08PT**

**DECISION**

After reviewing the “Taxpayer’s” December 14, 2009 submission, the board finds “no competent evidence” in accordance with RSA 80:55, I(b) was submitted in support of the Taxpayer’s claim of having filed the inventory. Further, when the abatement application was filed with the Town by the Taxpayer’s representative, Commercial Property Tax Management, LLC, it indicated by checking “NO” as to whether an inventory blank had been filed for tax year 2008. For these reasons, the appeal is hereby dismissed pursuant to RSA 74:7-a.

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.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Michele E. LeBrun, Member

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Douglas S. Ricard, Member

**CERTIFICATION**

I hereby certify a copy of the foregoing Decision has this date been mailed this date, postage prepaid, to: Brandon Potter, Commercial Property Tax Management, 10 Commerce Park North - Suite 13B, Bedford, NH, 03110-6959, representative for the Taxpayer; Chairman, Board of Selectmen, Town of Plymouth, 6 Post Office Square, Plymouth, NH 03264; and Cross Country Appraisal Group, LLC, 210 North State Street, Concord, NH 03301, Contracted Assessing Firm.

Date: December 28, 2009

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Anne M. Stelmach, Clerk