

**Ackerson Trust**

**v.**

**Town of Thornton**

**Docket No.: 24786-09PT**

**ORDER**

The board has reviewed the “Taxpayer’s” November 22, 2011 “Rehearing Motion” (“Motion”) in response to the board’s November 17, 2011 Decision, as well as the “Town’s” December 2, 2011 “Objection” to the Motion. The December 2, 2011 suspension Order is hereby dissolved. The Motion is denied for the following reasons.

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. The mere fact a party may disagree with the Decision is not a proper ground for a rehearing.

As stated in the Decision (p. 4), assessments must be based on market value in order to be proportional. As noted in the Objection, the Taxpayer does not dispute “the [T]axpayer’s condominium, and the others in the same complex, were assessed at market value, . . .” (See Motion, p. 1, paragraph 4.) The Taxpayer’s multi-faceted arguments regarding the Town’s “methodology” in arriving at this proportional assessment are misplaced for the reasons indicated

in the Decision (at pp. 3-5). The board does not find a rehearing is necessary simply because the Taxpayer takes issue with the Town's methodology.<sup>1</sup>

On the issue of methodology, the board does not agree with the Taxpayer's reading of the case law, including Porter v. Town of Sanbornton, 150 N.H. 368, 369-70 (2003) (discussing Duval v. Manchester, 111 N.H. 375, 376 (1971), and finding the taxpayers' reliance on Duval was misplaced). As held in Porter, 150 N.H. at 369 and 371, a "flawed methodology does not, in and of itself, prove the disproportionate result" and each taxpayer still "bears the burden of demonstrating that he or she is paying a higher amount than he or she ought to pay (citation omitted)" by establishing the assessment is "disproportionate." The Taxpayer in this appeal failed to meet this burden.

Pursuant to RSA 541:6, any appeal 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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Douglas S. Ricard, Member

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Albert F. Shamash, Esq., Member

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<sup>1</sup> What the Town referred to at the hearing as a "land residual technique" is really just an abstraction method which is widely accepted and used to allocate market value between several components (the building value and the "features" value in this appeal). See Decision, p. 2.

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**Certification**

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Ackerson Trust, Deborah S. and Edmund E. Ackerson, Trustees, 19 Burnham Street, #B1, Belmont, MA 02478, Taxpayer; Chairman, Board of Selectmen, Town of Thornton, 16 Merrill Access Road, Thornton, NH 03223; and Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258, Contracted Assessing Firm.

Date: 12/9/11

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Anne M. Stelmach, Clerk