

Glenn and Rebecca Mitchell

v.

Town of Haverhill

Docket Nos.: 24807-09PT/25521-10PT

ORDER

The board has reviewed the “Taxpayers’” November 28, 2012 Motion for Rehearing (“Motion”) regarding the board’s November 1, 2012 Decision and the “Town’s” December 10, 2012 “Response.” The suspension Order issued on December 3, 2012 is hereby dissolved. The Motion is denied for the following reasons.

The Decision granted the appeals and found the Property was entitled to an abatement in each tax year. The Taxpayers’ representative filed the Motion because he disagrees with the Decision insofar as it failed to abate the assessments by a greater amount and denied their request to award costs against the Town. In this respect, the Decision (p. 4) states:

The board considered all of the other arguments presented by the Taxpayers and finds they do not satisfy their burden of proving a larger abatement is warranted. The board also denies the Taxpayers’ request for costs. The Town reduced the assessment on the Property substantially and had a good faith basis for not agreeing the value was as low as claimed by the Taxpayers. On the facts presented, the board finds the Taxpayers did not meet their burden of satisfying the standard for awarding costs set forth in Tax 201.39.

The Motion fails to establish any basis for the board to modify or withdraw these findings.

Rehearing and reconsideration motions are governed by the standards set forth in RSA 541:3 and Tax 201.37. They are granted only for “good reason” and require a showing that “the board overlooked or misapprehended the facts or the law and such error affected the board’s decision.” See, in particular, Tax 201.37(e). Further, each party is required to “submit all evidence and present all arguments at the hearing” and “rehearing motions shall not be granted to consider evidence previously available to the moving party but not presented at the original hearing or to consider new arguments that could have been raised at the hearing.”

Mere disagreement with the board’s findings does not satisfy the standard for granting rehearing motions.¹ Consequently, the Motion is denied.

Pursuant to RSA 541:6, any appeal of the Decision must be by petition filed with the supreme court within thirty (30) days of the date of 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

Concurred, unavailable for signature

Michele E. LeBrun, Chair

Albert F. Shamash, Esq., Member

Theresa M. Walker, Member

¹ No useful purpose would be served by restating here all of the contentions in the Motion which the board finds are without merit, including the contention that the board “ignored” portions of the evidence and failed to shift the burden of proof to the Town. (See also the points made in the Response.)

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Certification

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Mark Lutter, Northeast Property Tax Consultants, 14 Roy Drive, Hudson, NH 03051, representative for the Taxpayers; Chairman, Board of Selectmen, Town of Haverhill, 2975 Dartmouth College Highway, N. Haverhill, NH 03774; Murdough Assessing Services, LLC, 7 Bridge Street, Pittsfield, NH 03263; and Brett S. Purvis & Associates, Inc., 3 High Street, 2A PO, Box 767, Sanbornville, NH 03872, Contracted Assessing Firms.

Date: 12/31/12

Anne M. Stelmach, Clerk