George E. Nicolaou

v.

Town of Dunbarton

Docket No.: 24888-09PT

ORDER

On February 23, 2012 the "Taxpayer" filed a letter with concerns regarding the board's January 23, 2012[1] Order Modifying Decision ("Order"). The board[2] treats the letter as a motion for reconsideration to be decided pursuant to RSA 541:3 and Tax 201.37. The board hereby dissolves its February 27, 2012 suspension order and denies the Motion.

Rehearing and reconsideration motions require a showing of "good reason." RSA 514:3. They are not granted to consider evidence previously available to the moving party but not presented at the hearing. See Tax 201.37(g). Therefore, 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

[1] The Order was signed by the board's clerk on January 23, 2012; however, the date was inadvertently handwritten on the Order as January 23, 2011.

[2] One board member who was on the panel who heard this appeal retired subsequent to the hearing. Theresa M. Walker was then appointed as a board member and has reviewed the record and participated in deliberating and deciding this Motion.

have been raised at the hearing. As stated in the Order, "[t]he Taxpayer had a full and fair opportunity to present all available evidence at the October 18, 2011 hearing to support his claim for an abatement on the 'Property'…". (See Order, p. 2.)

While it is clear the Taxpayer has many ongoing points of disagreement with the Town (as evidenced by the documents included in the Motion), the board finds there is no basis for reconsideration of the only issue determinative of the right to a tax abatement in this appeal; namely, the proportional assessment of the "Property" for tax year 2009. Nothing in the Motion causes the board to change its conclusion regarding the amount of the tax abatement the Property is entitled to receive. (See Order, p. 3) Consequently, the board denies the Motion.

Any appeal of this order must be filed with the supreme court within thirty (30) days of the clerk's date on this order pursuant to RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Albert F. Shamash, Esq., Member

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Theresa M. Walker, Member

Certification

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: George E. Nicolaou, PO Box 334, Goffstown, NH 03045, Taxpayer; Chairman, Board of Selectmen, Town of Dunbarton, 1011 School St., Dunbarton, NH 03046; and Municipal Resources, Inc., 295 No. Main Street, Salem, NH 03079, Contracted Assessing Firm.

Date: 3/13/12

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Anne M. Stelmach, Clerk