

Cropsey & Mitchell Company, Inc.

v.

Town of Tilton

Docket Nos.: 25219-09PT/25973-10PT

ORDER

The board has reviewed the “Taxpayer’s” December 2, 2012 Motion for Rehearing (“Motion”) regarding the board’s November 2, 2012 Decision. The Motion is denied for the following reasons.

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.”

The Decision found the “Property” (consisting of multiple parcels) was disproportionately assessed in both tax years and granted tax abatements (from \$1,624,300 to \$1,353,300 in 2009 and from \$1,540,100 to \$1,211,300 in 2010). The Motion ‘respectfully ask’ the board to abate

the assessments somewhat further in two respects: (1) by \$18,000 (on “Lot 6,” an undeveloped, non-contiguous parcel) for the “cost” of ‘removing foundations’; and (2) by applying the “2 year holding discount” its appraiser used to value a portion of the Property (in the “Schubert Appraisal”). Neither request can be granted.

As recited in the Motion, the Decision (p. 5) contains specific findings explaining why the board did not agree the evidence presented by the Taxpayer supported the assumption, made by Mr. Schubert, that Lot 6 was an integral part of the “Riverfront Place” development for valuation purposes. No market value evidence of any kind was presented to establish Lot 6, as a separate lot, was disproportionately assessed.

As for the 2 year holding discount applied in the Schubert Appraisal, the Motion is correct in pointing out the board addressed this issue in its findings. (See Decision, p. 9.) No further discussion is needed to restate why the board did not find it was reasonable to apply this assumption in order to arrive at a credible market value estimate for the Property.

Mere “disagreements” (see Motion, p. 2) with the board’s findings do not satisfy the standard for granting rehearing motions and therefore no useful purpose would be served by repeating the other points of disagreement mentioned in the Motion. 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

Albert F. Shamash, Esq., Member

Theresa M. Walker, Member

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 Taxpayer; Chairman, Board of Selectmen, Town of Tilton, 257 Main Street, Tilton, NH 03276; and Loren J. Martin, Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258, Contracted Assessing Firm.

Date: 12/31/12

Anne M. Stelmach, Clerk