

**5 Dennison Road, LLC**

**v.**

**Town of Durham**

**Docket No. 25335-09PT**

**ORDER**

The board has reviewed the “Taxpayer’s” April 20, 2012 Motion for Reconsideration (“Motion”) of the board’s March 23, 2012 “Decision” and the “Town’s” April 24, 2012 “Objection” to the Motion. The April 24, 2012 suspension order is hereby dissolved and the board denies the Motion for the following reasons.

Reconsideration motions are not granted to consider evidence previously available to the moving party but not presented at the original hearing or to consider arguments that could have been presented at the hearing. Tax 201.37(g). As noted in the Objection, the Motion raises substantially the same arguments presented at hearing and ruled on in the Decision. In particular, the board considered the disputed evidence presented by the Taxpayer and the Town regarding “bed count” and whether it was proper to include or exclude the equalized property tax factor in estimating a capitalization rate in the income approach. (See Decision, pp. 1-2 and 5-6.) The Taxpayer did not demonstrate the board erred in its Decision and, thus, the Motion fails to show any “good reason” to grant a rehearing. See RSA 541:3.

Pursuant to RSA 541:6, any appeal of this Decision by the Taxpayer to the supreme court must be filed within thirty (30) days of the date on this Decision 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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Michele E. LeBrun, Chair

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Albert F. Shamash, 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: Christopher Snow, Property Tax Advisors, Inc., 125 Brewery Lane, Suite 6, Portsmouth, NH 03801, representative for the Taxpayer; Town of Durham, Assessing Office, 15 Newmarket Road, Durham, NH 03824; and Cross Country Appraisal Group, LLC, 210 North State Street, Concord, NH 03301, Contracted Assessing Firm.

Date: May 7, 2012

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Anne M. Stelmach, Clerk