

Flatley Concord Center, LLC

v.

City of Concord

Docket No.: 25340-09PT

DECISION

The “Taxpayer” appeals, pursuant to RSA 76:16-a, the “City’s” 2009 assessment of \$7,080,700 (land \$1,289,600; building \$5,791,100) on Map 55/Lot 5-14, a 7.90 acre site improved with a mixed-use (industrial and office) building located at 10 Ferry Street (the “Property”). A hearing in this matter was held at the board’s office on May 15, 2012. Based on the evidence presented by the Taxpayer and the City’s cross examination, the City made a motion to dismiss the appeal arguing the Taxpayer had not carried its burden of proof. Upon deliberation and full consideration of the evidence presented by the Taxpayer, the board finds dismissal is appropriate. Therefore, the motion was granted and the appeal was dismissed at the hearing.

Any party seeking a rehearing, reconsideration or clarification of this Decision must file a motion (collectively “rehearing motion”) within thirty (30) days of the clerk’s date below, not the date this decision is received. RSA 541:3; Tax 201.37. The rehearing motion must state with

specificity all of the reasons supporting the request. RSA 541:4; Tax 201.37(b). A rehearing motion is granted only if the moving party establishes: 1) the decision needs clarification; or 2) based on the evidence and arguments submitted to the board, the board's decision was erroneous in fact or in law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule Tax 201.37(g). Filing a rehearing motion is a prerequisite for appealing to the supreme court, and the grounds on appeal are limited to those stated in the rehearing motion. RSA 541:6. Generally, if the board denies the rehearing motion, an appeal to the supreme court must be filed within thirty (30) days of the date on the board's denial with a copy provided to the board in accordance with Supreme Court Rule 10(7).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Theresa M. Walker, Member

Certification

I hereby certify a copy of the foregoing Decision 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; James W. Kennedy, Esq., City Solicitor, 41 Green Street, Concord, NH 03301, counsel for the City of Concord; and Chairman, Board of Assessors, City of Concord, 41 Green Street, Concord, NH 03301.

Date: 5/16/12

Anne M. Stelmach, Clerk