

Annelie Mullen

v.

Town of Wilton

Docket No. 25515-10PT

ORDER

The board has reviewed the “Taxpayer’s” timely rehearing motion regarding the board’s October 6, 2011 Decision granting the “Town’s” motion to dismiss and the Town’s November 22, 2011 “Objection” to the rehearing motion. The suspension order issued by the board on November 16, 2011 is hereby dissolved. The Motion is denied.

Rehearing motions are governed by RSA 541:3 and Tax 201.37 and are not granted unless the movant demonstrates “good reason” for doing so. The mere fact the Taxpayer disagrees with the board’s denial of the appeal is not a proper ground for granting a rehearing motion.

The basis for a proportional assessment is a property’s market value adjusted by the level of assessment (121.9% in tax year 2010, the median ratio calculated by the department of revenue administration), as explained in the Decision at pp. 1-2. The Taxpayer does not dispute the market value of her “Property” in tax year 2010 was at least \$175,000. When the level of assessment is applied to this market value estimate, the resulting value is quite close to the assessment under appeal (\$213,300, rounded, compared to \$214,000), leaving no reasonable basis for finding the assessment for tax year 2010 was disproportional.

The Taxpayer appears to confuse this principle of proportionality, which the board must apply, with how the Town arrived at the assessment for tax year 2010. As explained in the Objection, the Town did not develop new base rates for tax year 2010, but applied the same methodology used to assess all property (from base rates developed during the 2006 revaluation). The board finds it was not improper for the Town to do so, since the assessment using this methodology resulted in proportionality. The Town states it has performed another revaluation for tax year 2011.

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

Michele E. LeBrun, Chair

Albert F. Shamash, Esq., Member

CERTIFICATION

I hereby certify that a copy of the foregoing Order has this date been mailed, postage prepaid, to: Annelie Mullen, 16 Maple Street, PO Box 747, Wilton NH 03086, Taxpayer; Chairman, Board of Selectmen, PO Box 83, Wilton, NH 03086; and Todd Haywood, Granite Hill Municipal Services, PO Box 1484, Concord, NH 03302, Contracted Assessor.

Date: December 8, 2011

Anne M. Stelmach, Clerk