

Irma and Richardson Fowle

v.

City of Lebanon

Docket No.: 25523-10PT

ORDER

The board has reviewed the “Taxpayers’” September 5, 2013 letter addressing the August 9, 2013 Decision. The letter indicates the Taxpayers’ seek “another opportunity” to discuss issues pertaining to their tax abatement appeal; therefore, the board will treat the letter as a rehearing motion (“Motion”). The suspension Order entered on September 11, 2013 to give the board more time to address the Motion is dissolved. The Motion is denied for the reasons set forth below.

The Motion (p. 1) begins by stating the Decision “is clear – no need for clarifications.” The Decision (p. 3) recognizes the personal status of the Taxpayers as “elderly persons” on “modest incomes,” but notes a tax abatement appeal must be based on evidence of market value and the burden of proof is on the party challenging the assessment (the Taxpayers) to establish the tax year 2010 assessment under appeal was disproportional.

The board has reviewed the other points stated in the Motion (such as whether or not the “City” could have obtained permission to inspect other condominium units by contacting the manager of the condominium association and whether or not abatements were granted by the

City on other units), but these points do not impact the basic findings in the Decision that the Taxpayers did not meet their burden of proving the assessment on their own unit (the “Property”) was disproportional. The possible overassessment or underassessment of other properties does not prove the assessment on the Property is disproportional. See Appeal of Cannata, 129 N.H. 399, 401 (1987).

Contrary to the Motion (p. 2), the City did not simply rely on “undocumented assertions” to defend the assessment, but instead provided specific market value evidence in the form of sales of other units in the same condominium complex. The indicated market value of the assessment on the Property fell within the range of values supported by these sales. (See Decision, p. 4, citing the City’s evidence in Municipality Exhibit A.)

For all of these reasons, the board finds the Taxpayers are not entitled to a rehearing of this tax abatement appeal and the Motion is denied. Pursuant to RSA 541:6, any appeal of the Decision must be filed in the supreme court 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, Member

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Certification

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Irma and Richardson Fowle, 365 N. Main Street - Cottage I-2, West Lebanon, NH 03784, Taxpayers; and Chairman, Board of Assessors, City of Lebanon, 51 North Park Street, Lebanon, NH 03766.

Date: 9/18/13

Anne M. Stelmach, Clerk