

Richard Hall

v.

City of Laconia

Docket No.: 25588-10PT

ORDER

The board has reviewed the February 27, 2013 letter from the “Taxpayer,” which the board will treat as a motion for reconsideration (“Motion”) of the February 4, 2013 Decision denying a tax abatement. The Taxpayer is represented by an attorney, but, for some reason, filed the Motion on his own behalf.¹ The suspension Order entered on March 7, 2013 is hereby dissolved and the Motion is denied for the following reasons.

Assessments must be based on market value adjusted by the level of assessment. The appeal for a tax abatement was denied because of a lack of evidence from the Taxpayer that the City had disproportionately assessed the Property.

The board understands the Taxpayer is elderly (“83 years old”), on a “fixed income,” a “lifelong resident and taxpayer of New Hampshire” and that the house on the Property was built as a “summer residence.” These facts, however, fail to satisfy the Taxpayer’s burden of proving

¹ The Taxpayer filed the Motion by himself, without the knowledge or assistance of his attorney, Robert H. Shepard, Esq., who represented him at the hearing of this appeal. On March 1, 2013, the board notified Attorney Shepard of this filing and he stated he would obtain a copy from the Taxpayer. On that date, the board also provided a copy of the Motion to the City’s assessor.

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disproportionality or meet the standards for granting reconsideration. (See RSA 541:3; and Tax 201.37.)

Pursuant to RSA 541:6, any appeal of the Decision must be by petition to the supreme court 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

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: Richard Hall, 364 Shore Drive, Laconia, NH 03246, Taxpayer; Robert H. Shepard, Esq., 47 Factory Street, P.O. Box 388, Nashua, NH 03061, counsel for the Taxpayer; and Chairman, Board of Assessors, City of Laconia, 45 Beacon Street East, Laconia, NH 03246.

Date: March 25, 2013

Anne M. Stelmach, Clerk