

Kenneth E. Peterson

v.

Town of Deerfield

Docket No.: 25616-10PT

ORDER

Upon further review, the board dissolves the October 26, 2012 suspension Order entered with respect to the “Taxpayer’s” October 19, 2012 “Motion for Reconsideration” (the “Motion”) and the Motion is denied for the reasons stated below.

The Motion asks the board to “grant reconsideration and reversal of its ruling against the Taxpayer,” referencing the board’s September 25, 2012 Decision. The Decision denied the Taxpayer’s appeal for a tax abatement on the “Property.”

Reconsideration motions are governed by the standards set forth in RSA 541:3 and Tax 201.37. They are granted only for “good reason” and require a showing that “the board overlooked or misapprehended the facts or the law and such error affected the board’s decision.” See, in particular, Tax 201.37(e). Further, each party is required to “submit all evidence and present all arguments at the hearing” and “rehearing motions shall not be granted to consider evidence previously available to the moving party but not presented at the original hearing or to consider new arguments that could have been raised at the hearing.”

The board does not agree with the factual and other arguments in the Motion, including the Taxpayer's repeated reference to the prior Town-wide revaluation in 2005 and its supposed relevance to the 2010 assessment [which was based upon a revaluation (valuation update) in that year]. These arguments were considered and addressed by the board both at the hearing and in the Decision (see pages 2 -4). No useful purpose would be served by repeating them here. The Motion is therefore denied.

Pursuant to RSA 541:6, any appeal of the Decision must be by petition filed with the supreme court within thirty (30) days of the date of 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 a copy of the foregoing Order has this date been mailed, postage prepaid, to: Kenneth E. Peterson, 1477 Main Street, Lynnfield, MA 01940, Taxpayer; Chairman, Board of Selectmen, Town of Deerfield, PO Box 159, Deerfield, NH 03037; and Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258, Contracted Assessing Firm.

Date: November 14, 2012

Anne M. Stelmach, Clerk