

**Andrew and Barbara Chartier**

**v.**

**Town of Epsom**

**Docket No.: 25644-10PT**

**ORDER**

The board has reviewed the “Town’s” September 21, 2012 Motion for Reconsideration (“Motion”) and the “Taxpayers” September 28, 2012 response to the Motion. The Motion concerns the September 10, 2012 Decision granting the Taxpayers an abatement (from \$229,400 to \$187,200) for tax year 2010. The suspension Order entered on September 28, 2012 is hereby dissolved and the Motion is denied for the following reasons.

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.” Without going into

unnecessary detail, the board does not agree with the arguments in the Motion that it “ignored the market data” or “arbitrarily adjusted land values.”

The board agrees with the points made by the Taxpayers that the Decision does not require reconsideration<sup>1</sup> and finds the Motion does not satisfy the standards for granting it. 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

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Albert F. Shamash, Esq., Member

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Theresa M. Walker, Member

**Certification**

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Andrew and Barbara Chartier, 173 Portsmouth Street, Concord, NH 03301, Taxpayers; Chairman, Board of Selectmen, Town of Epsom, PO Box 10, Epsom, NH 03234; and Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258, Contracted Assessing Firm.

Date: 11/1/12

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Anne M. Stelmach, Clerk

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<sup>1</sup> See the Taxpayers’ response to the Motion, where they rebut several of the Town’s arguments and ask “that the board not reverse the [D]ecision already made, which . . . was fair.”