

Carl and Christina Zecha

v.

Town of Derry

Docket No. 25666-10PT

ORDER

The board has reviewed the March 20, 2012 “Motion for Reconsideration” (the “Motion”) filed by the “Taxpayers” in response to the February 28, 2012 Decision dismissing their tax abatement appeal, as well as the “Town’s” March 27, 2012 “Objection” to the Motion. The suspension order issued on March 28, 2012 is hereby vacated.

The board denies the Motion for all of the reasons stated in the Objection except for the erroneous implication that what the Taxpayers filed is “untimely.” See RSA 541:3 (giving parties thirty (30) days to file a rehearing motion). The Taxpayers ask “for this appeal to continue and not be dismissed” (Motion, p. 2), but fail to meet any of the established standards for granting such a request.¹

¹ As stated in the Decision (pp. 2-3):

The rehearing motion must state with specificity all of the reasons supporting the request. RSA 541:4; Tax 201.37(b). A rehearing motion is granted only if the moving party establishes: 1) the decision needs clarification; or 2) based on the evidence and arguments submitted to the board, the board’s decision was erroneous in fact or in law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule Tax 201.37(f). (See Decision, pp. 2-3)

The Motion does little more than mention the same issues presented previously by the Taxpayers which were fully addressed in the Decision. Further, the Motion does not demonstrate the board erred in the Decision and fails to show any “good reason” (pursuant to RSA 541:3) for granting it. It is therefore denied.

Any appeal must be by petition to the supreme court filed within thirty (30) days of the date of this Order, see RSA 541:6, 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: Carl and Christina Zecha, 92 Old Chester Road, Derry, NH 03038, Taxpayers; Lynne Guimond Sabeau, Esq., Boutin & Altieri, P.L.L.C., One Buttrick Road, Londonderry, NH 03053, counsel for the Town; Town of Derry, Assessor's Office, 14 Manning Street, Derry, NH 03038; and Corcoran Consulting Associates, Inc., Bayside Village, PO Box 1175, Wolfeboro Falls, NH 03896, Contracted Assessing Firm.

Date: April 6, 2012

Anne M. Stelmach, Clerk