

George N. Sanders and Margaret J. Hall

v.

City of Claremont

Docket No. 25950-10PT

DECISION

On March 22, 2012, in response to the “City’s” March 2, 2012 Motion to Enforce filed pursuant to Tax 201.19, the board ordered the “Taxpayers” to comply with what the board found to be a lawful discovery request for a copy of an appraisal in the Taxpayers’ possession estimating the market value of the “Property.” Instead of complying in good faith with the March 22, 2012 Order, the Taxpayers produced only a ‘redacted’ copy, omitting all of the key information contained in the appraisal (including the market value estimate, the comparable sales and adjustments relied upon in developing the estimate and even the name of the appraiser). In their April 7, 2012 letter to the board, the Taxpayers asked the board to “accept the enclosed redacted appraisal” as compliance with the March 22, 2012 Order.

After receiving a copy of the redacted appraisal, the City filed a Motion to Dismiss (“Motion”) the appeal on April 20, 2012. The Motion (p. 2) argues the appeal should be dismissed because of the Taxpayers’ non-compliance with “either the spirit or the intent” of the March 22, 2012 Order. The Taxpayers did not respond to the Motion.

The board grants the Motion based on the Taxpayers' willful failure to comply with the March 22, 2012 Order placing them in default. The appeal is hereby dismissed.

A motion for reconsideration of this decision must be filed within thirty (30) days of the clerk's date below, not the date this order is received. RSA 541:3; Tax 201.37. The reconsideration motion must state with specificity all of the reasons supporting the request. RSA 541:4; Tax 201.37(b). A reconsideration motion is granted only if the moving party establishes the board's decision was erroneous in fact or law. Filing a reconsideration motion is a prerequisite for appealing to the supreme court, and the grounds for appeal will be limited to those stated in the reconsideration motion. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Albert F. Shamash, Esq., Member

Theresa M. Walker, Member

CERTIFICATION

I hereby certify that a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Margaret J. Hall and George N. Sanders, 104 Grove Street, Claremont, NH 03743, Taxpayers; Jane F. Taylor, Esq., City Solicitor, 58 Opera House Square, Claremont, NH 03743, counsel for the City of Claremont; and Chairman, Board of Assessors, City of Claremont, 58 Opera House Square, Claremont, NH 03743.

Date: May 14, 2012

Anne M. Stelmach, Clerk