

**In Re: Town of Andover**

**Docket No.: 26057-11RA**

**ORDER**

On May 17, 2012, the board held a noticed hearing to clarify any remaining issues pertaining to certain refunds paid by the “Town” to five property owners. In attendance at the hearing were Mark Stetson of Avitar Associates, on behalf of the Town, Linda Rayner and Mario Ratzki.

Mr. Stetson confirmed Ms. Rayner had complied in full and Mr. and Mrs. Ratzki had in fact overpaid and therefore the Town was processing a check for \$123.94 to them this week. Similarly, Ralph and Constance Ressler had overpaid and the Town was processing a check for \$123.90 to them this week.

On the other hand, John and Sally Chesley still have a balance of \$126.94 to the Town and Julie Mayo still owes \$494.96. The Town acknowledged receiving the amounts stated in Ms. Mayo’s May 15, 2012 faxed letter to the board (\$574 and \$38.95), but stated these amounts pertained to the tax year 2011 taxes due, not the earlier refunds sent to her by the Town, which she has not yet repaid and total \$494.96.

Upon review of the board’s February 28, 2012 “Order,” as well as the March 30, 2012 letter (copy attached) from Lynda A. Rayner, the board finds the interests of justice to all affected

parties will best be served by holding a hearing to clarify any issues resulting from the Order. The hearing will be held on Thursday, **May 17, 2012 beginning at 10:00 a.m.** at the board's offices. The board will receive testimony and other evidence regarding taxes refunded in tax years 2009 and thereafter from the "Town" and the following "Taxpayers": Lynda Rayner; Caroline and Mario Ratzki; Ralph and Connie Ressler; Julie P. Mayo Rev. Trust; and John and Shelley Chesley. The documentation should detail both the amount of taxes and interest refunded in each tax year by the Town to the Taxpayers. The board's review appraiser, Cynthia L. Brown, will be present at the hearing and available to answer questions from the board, the Town and the Taxpayers regarding the information contained in her "Report."

**NOTE: The individual property tax appeals scheduled for hearings on the merits on Tuesday, April 24, 2012 will be held as scheduled in the following dockets: Julie P. Mayo Revocable Trust v. Town of Andover, BTLA Docket No. 24796-09PT; Rayner v. Town of Andover, BTLA Docket No. 24818-09PT; Ratzki v. Town of Andover, BTLA Docket No. 24819-09PT; and Ressler v. Town of Andover, BTLA Docket No. 24821-09PT.**

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Michele E. LeBrun, Chair

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Albert F. Shamash, Esq., Member

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Theresa M. Walker, Member

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**Certification**

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Chairman, Board of Selectmen, Town of Andover, PO Box 61, Andover, NH 03216; Mark Stetson, Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258, Contracted Assessing Firm; Mr. Stephan Hamilton, Director, Property Appraisal, State of New Hampshire, Department of Revenue Administration, 109 Pleasant Street, Concord, N.H. 03301; Lynda Rayner, 21 Third Lane, East Andover, NH 03231; Caroline and Mario Ratzki, PO Box 213, East Andover, NH 03231; Ralph and Connie Ressler, 18 Third Lane, East Andover, NH 03231; Julie P. Mayo Rev. Trust, Donald and Julie Mayo, Trustees, 65 Maple Street, East Andover, NH 03231; and John and Shelley Chesley, 30 Renz Road, Mill Valley, California 94941, Interested Parties.

Date: 4/13/12

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Anne M. Stelmach, Clerk