Cropsey & Mitchell Company, Inc.

v.

Town of Tilton

Docket No.: 26862-12PT

ORDER

The board has reviewed the "Taxpayer's" two "Motions" dated June 27, 2015 seeking: (1) a "Rehearing" of the May 28, 2015 Decision; and (2) a "Delay" in ruling on that rehearing motion (until after the "New Hampshire Appraisal Board [sic] . . . has ruled on Jim Cropsey's complaint" regarding the "Town's" appraiser). The Town filed a timely "Objection" to the Motions on July 1, 2015. The Motions are denied because the board finds they do not satisfy the requirements for a rehearing set forth in RSA 541:3 and Tax 201.37 and for the reasons stated in the Objection.

In brief, mere disagreement with the assumptions and conclusions of an appraiser hired by the Town is not a valid ground for a rehearing. Nor does a pending complaint filed by Mr. Cropsey with another agency (presumably the State of New Hampshire Real Estate Appraiser Board) regarding the Town's appraiser constitute a valid ground for a rehearing or a further delay in ruling on a rehearing motion.

The Taxpayer had a full opportunity at the hearing to cross-examine the Town's appraiser, challenge his assumptions and conclusions and present any and all evidence in support of its argument that the tax year 2012 assessment on the "Property" was disproportional. The board considered all of the evidence presented and ruled the Taxpayer did not meet its burden of proving disproportionality. As reflected in the detailed findings in the Decision, the board reviewed the totality of the evidence, which consisted of far more than just the appraisal and testimony of the Town's appraiser.

For all of these reasons, the Motions are denied.

Pursuant to RSA 541:6, any appeal of this Order by the Taxpayer to the supreme court must be filed within thirty (30) days of the date on 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, 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: Mark Lutter, Northeast Property Tax Consultants, 14 Roy Drive, Hudson, NH 03051, representative for the Taxpayer; Chairman, Board of Selectmen, Town of Tilton, 257 Main Street, Tilton, NH 03276; and Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258, Contracted Assessing Firm.

Date: July 9, 2015

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Anne M. Stelmach, Clerk