

Steven and Doris Damboise

v.

Town of Goffstown

Docket No. 27139-13LC

ORDER

The board has reviewed the “Taxpayers’” April 18, 2014 Rehearing Motion (the “Motion”) and the “Town’s” April 28, 2014 Objection to “Rehearing Motion” (the “Objection”) with respect to the board’s March 26, 2014 Decision. The board’s April 28, 2014 Suspension Order is hereby dissolved and the Motion is denied.

Rehearing motions shall only be granted for “good reason,” and a showing shall be required that the board overlooked or misapprehended the facts or the law and shall not be granted to consider evidence previously available to the moving party but not presented at the original hearing. See Tax 201.37(e) and (g).

The Motion states the Decision contains “[o]pinion not fact.” See Motion, p. 3 (unnumbered). This board, as a quasi-judicial body, must use its expertise and experience to evaluate evidence. See Petition of Grimm, 138 N.H. 42, 53 (1993).

Additionally, the Motion raises substantially the same arguments presented at hearing and ruled on in the Decision. The Taxpayers did not demonstrate the board erred in its Decision and thus, the Motion failed to show any “good reason” to grant a rehearing. See RSA 541:3.

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Any appeal of the Decision must be by petition to the supreme court filed within thirty (30) days of the Clerk's date shown below. See RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele L. LeBrun, Chair

Theresa M. Walker, Member

CERTIFICATION

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Steven and Doris Damboise, 26 Hooksett Road, Goffstown, NH 03045, Taxpayers; Chairman, Board of Selectmen, Town of Goffstown, 16 Main Street, Goffstown, NH 03045; and the Current Use Board, c/o Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301, Interested Party.

Date: 5/30/14

Anne M. Stelmach, Clerk