

Jade A. McRae

v.

Town of Effingham

Docket No.: 27153-13PT

DECISION

The board has reviewed the “Taxpayer’s” letter filed on August 24, 2015 stating her “intention to dispute” the July 29, 2015 Decision denying her appeal for a further tax abatement in tax year 2013; the board will treat this letter as a rehearing motion pursuant to RSA ch. 541 (“Motion”). The board denies the Motion for the following reasons.

The Motion makes a number of assertions regarding the “Town” and the Decision, all of which have been reviewed by the board, but none of which satisfy the standards for granting a rehearing set forth in RSA 541:3 and Tax 201.37(e) and (g), in particular. The Town submitted credible evidence to support the proportionality of the abated assessment at the hearing and this evidence included a sales analysis. The Taxpayer did not present any arguments or evidence at the hearing that lessened the credibility of this sales analysis; nor did the Taxpayer present credible market value evidence of her own to meet her burden of proving the assessment for tax year 2013, as abated, was disproportional. See, e.g. MTS Development Corp. v. City of Lebanon, BTLA Docket No. 26031-10PT (October 31, 2013 Order at pp. 1-2) (“mere

disagreement either with the board's specific findings or its overall conclusion that the [t]axpayer failed to present sufficient evidence to meet its burden of proving disproportionality" does not constitute proper ground for granting a rehearing motion).

Consequently, the Motion is denied. Any appeal of the Decision must be by petition to the supreme court filed within thirty (30) days of the date of 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

Michele E. LeBrun, Chair

Albert F. Shamash, Member

Certification

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Jade A. McRae, 623 Province Lake Road, Effingham, NH 03882, Taxpayer; Chairman, Board of Selectmen, Town of Effingham, 68 School Street, Effingham, NH 03882-8104; and Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258, Contracted Assessing Firm.

Date: 9/3/15

Anne M. Stelmach, Clerk