

Tanya D. McIntire

v.

Town of Newbury

Docket No.: 27570-13PT

DECISION

The “Taxpayer” appeals, pursuant to RSA 76:16-a, the “Town’s” 2013 assessment of \$224,500 (land \$177,300; building \$47,200) on Map 16A/Lot 327/528, a cottage on a 0.10 acre lot located at 55 Washington Street (the “Property”). The Taxpayer also owns, but did not appeal, Map 017/Lot 162/230, a cottage on a 5.50 acre lot assessed for \$128,100. The parties did not challenge the proportionality of this lot. A hearing in this matter was held at the board’s office on July 29, 2015. At the conclusion of the Taxpayer’s evidence and testimony, the City filed a written Motion to Dismiss (the “Motion”), arguing the Taxpayer had not carried her burden of proof.

Upon deliberation and full consideration of the evidence presented by the Taxpayer, including the Taxpayer’s objection to the Motion, the board finds the Taxpayer failed to carry her burden of proving disproportionality and did not provide any evidence of market value for the board to make any findings; thus, dismissal is appropriate. Therefore, the Motion was granted and the appeal was dismissed at the hearing.

Any party seeking a rehearing, reconsideration or clarification of this Decision must file a motion (collectively “rehearing motion”) within thirty (30) days of the clerk’s date below, not the date this decision is received. RSA 541:3; Tax 201.37. The rehearing motion must state with specificity all of the reasons supporting the request. RSA 541:4; Tax 201.37(b). A rehearing motion is granted only if the moving party establishes: 1) the decision needs clarification; or 2) based on the evidence and arguments submitted to the board, the board’s decision was erroneous in fact or in law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule Tax 201.37(g). Filing a rehearing motion is a prerequisite for appealing to the supreme court, and the grounds on appeal are limited to those stated in the rehearing motion. RSA 541:6. Generally, if the board denies the rehearing motion, an appeal to the supreme court must be filed within thirty (30) days of the date on the board’s denial 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

Theresa M. Walker, Member

Certification

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Tanya D. McIntire, PO Box 85, Grantham, NH 03753, Taxpayer; and Chairman, Board of Selectmen, Town of Newbury, PO Box 296, Newbury, NH 03255.

Date: 8/4/15

Anne M. Stelmach, Clerk