

Gretchen E. Ham

v.

Town of Milford

Docket No. 27147-14LC

ORDER

On August 13, 2014 the “Town” filed a Respondent Town’s Motion for Reconsideration (“Motion”) of the board’s July 16, 2014 “Decision.” An “Objection” to the Motion was filed by the “Taxpayer” on August 23, 2014. The suspension order issued by the board on August 19, 2014 is hereby dissolved and the Motion is denied.

Motions for reconsideration 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 such error affected the board’s decision. (See Tax 201.37(e).) The Motion asserts the board “overlooked or misapprehended the facts or the law” by finding the market value of the land removed from current use had a market value of \$7,900.¹ (See Motion, pp. 1-2 and Decision, p. 6.)

In arriving at its Decision, the board used its “judgment and experience” to estimate the land removed from current use had a market value of \$7,900. The board arrived at that finding

¹ The Motion only requests the board reconsider the “Value of Land Removed from CU” portion of the Decision, and not the other issues addressed in the Decision.

after considering all the evidence, including the Town's valuation analysis (Municipality Exhibit J) which the board reviewed in detail during its deliberations and further addressed in the Decision at p. 6.

While the Town disagrees with the board's findings, the Town did not demonstrate the board erred in its Decision and, thus, the Motion failed to show any "good reason" for reconsideration or to grant a rehearing. Additionally, the Motion restates substantially the same arguments presented at hearing and ruled on in the Decision. See RSA 541:3.

For all these reasons, the Motion is denied.

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. RSA 541:6.

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 Order has this date been mailed, postage prepaid, to: Gretchen E. Ham, 100 Lovejoy Road, Milford, NH 03055, Taxpayer; and Chairman, Board of Selectmen, Town of Milford, 1 Union Square, Milford, NH 03055.

Date: 10/14/14

Anne M. Stelmach, Clerk