ORDER

The board has reviewed the one-page, undated handwritten letter from one of the “Taxpayers” (John A. Fournier) filed on February 28, 2019; this letter states a desire (“wish”) to appeal the grant of the “Town’s” oral motion to dismiss after the close of the Taxpayers’ presentation at the February 6, 2019 hearing on the merits. (See February 8, 2019 Decision confirming the dismissal of this appeal.) The board treats this letter as a motion for reconsideration (“Motion”) under the board’s rules (see Tax 201.37), a prerequisite for any appeal to the supreme court. (See RSA 541:3 and RSA 541:6.) The March 8, 2019 suspension Order is hereby dissolved and the Motion is denied for the following reasons.

The Motion presents arguments regarding whether the structure on the Property is “stick built” or a “manufactured home,” but these arguments are insufficient to carry the Taxpayers’ burden of proof because the Taxpayers failed to present any market value evidence at the hearing. Under New Hampshire law, the lack of such evidence precludes a finding that the assessment was disproportional. [See, generally, RSA 75:1; and, e.g., Porter v. Town of
Sanbornton, 150 N.H. 363, 369 (2003).] Even if a municipality arguably uses a flawed or incorrect methodology, no abatement can be granted unless a taxpayer can show the alleged error resulted in a disproportional assessment. (Id.)

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, 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: John & Carol Fournier, PO Box 292, Union, NH 03887, Taxpayers; Chairman, Board of Selectmen, 182 Kings Highway, Middleton, NH 03887; and Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258, Contracted Assessing Firm.

Date: 3/27/19

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Anne M. Stelmach, Clerk