

State of New Hampshire

Board of Tax and Land Appeals

Michele E. LeBrun, Chair
Albert F. Shamash, Esq., Member
Theresa M. Walker, Member

Anne M. Stelmach, Clerk



Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

Laurie A. Ortolano Trust

v.

City of Nashua

Docket Nos.: 29472-18PT & 29699-19PT

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" tax year 2018 and 2019 assessments of \$651,900 (land \$159,100; building \$492,800) on Map 47/Lot 56, located at 41 Berkeley Street, a single-family home on 0.34 acres (the "Property"). For the reasons stated below, the appeals for abatement are granted.¹

The Taxpayer has the burden of showing, by a preponderance of the evidence, the assessments were disproportionately high or unlawful, resulting in the Taxpayer paying a disproportionate share of taxes. See RSA 76:16-a; Tax 201.27(f); Tax 203.09(a); Appeal of City of Nashua, 138 N.H. 261, 265 (1994). To establish disproportionality, the Taxpayer must show the Property's assessments were higher than the general level of assessment in the municipality for each tax year. Id. The board finds the Taxpayer carried this burden.

¹ The board held a separate hearing for each appeal on April 6, 2021, noting without objection that it would take official notice of the testimony and documents presented in each hearing; the board did so to avoid duplication of testimony and to promote judicial economy.

Due to the ongoing pandemic, the hearings on the merits were held using Cisco's Webex platform. Board members Michele E. LeBrun, Albert F. Shamash and Theresa M. Walker heard and decided these appeals.

The Taxpayer, represented by Attorney Richard Lehmann in the 2018 appeal and by Laurie Ortolano, Trustee, in the 2019 appeal, argued the assessments were excessive because:

- (1) the “Taxpayer Appraisals” (see Taxpayer Exhibit No. 3 in the 2018 appeal and Taxpayer Exhibit No. 1 in the 2019 appeal) estimate the market value of the Property was \$593,600 and \$596,000, respectively, as of the April 1, 2018 and April 1, 2019 assessment dates;
- (2) the “City Appraisals” (see Taxpayer Exhibit No. 4 in the 2018 appeal and Taxpayer Exhibit No. 2 in the 2019 appeal) overestimate the market value of the Property for the reasons stated at the hearing and in a written review of that appraisal by the Taxpayer’s appraiser (see the “Taxpayer’s Review Report,” Taxpayer Exhibit No. 5 in the 2018 appeal and Taxpayer Exhibit No. 3 in the 2019 appeal);
- (3) the Taxpayer’s exhibits and the testimony at the hearing support a finding the City and its assessing staff were biased and inconsistent in how they assessed the Property and responded to the requests for abatement;
- (4) the City’s actions in response to Ms. Ortolano’s questions and public criticisms of the City’s assessing staff and its assessing practices undermine the credibility of its arguments in defense of the assessments;
- (5) the original asking price and negotiated selling price of the Property in 2013 and 2014 have no relevance because Ms. Ortolano testified under oath the Taxpayer “overpaid” and made a “mistake” in paying \$725,000 for the Property in January, 2014;
- (6) the City’s Board of Assessors did not respond to the Taxpayer’s tax year 2019 abatement application because the Taxpayer appealed the prior year abated assessment; and
- (7) the appeals should be granted and the assessments abated based on the market value estimates in the Taxpayer Appraisals adjusted by the levels of assessment.

The City, represented by Steven A. Bolton, Corporation Counsel, and Celia K. Leonard, Deputy Corporation Counsel, argued the assessments were proper because:

(1) the Property was sold to the Taxpayer in January, 2014 for \$725,000, was originally listed for sale with an asking price of \$800,000 (rounded) and the \$725,000 sale price is a good indication of the Property's market value;

(2) Ms. Ortolano did not dispute the \$725,000 sale price and did not apply for an abatement in any tax year prior to 2018;

(3) the City Appraisals (Municipality Ex. A in both the 2018 and 2019 appeals) estimate the market value of the Property was \$750,000 as of the April 1, 2018 assessment date and \$800,000 as of the April 1, 2019 assessment date and these estimates by Vern J. Gardner, Jr., a certified general appraiser who testified in support of his analyses and value opinions at the hearing, are indicative of the proportionality of the assessments;

(4) there are "irregularities" and "deficiencies" in the Taxpayer Appraisals and the person who signed them, Peter E. Stanhope of the Stanhope Group, LLC, did not attend the hearings and it is not clear how much, or how little, of their content was developed by him rather than by an associate (David Michaud) who also did not attend the hearing or testify;

(5) Ms. Ortolano's many criticisms of the City's employees and its assessing contractor, as well as its assessing methodology, do not have merit and are not relevant to the Taxpayer's claims for abatements; and

(6) the City, through its Board of Assessors, abated the tax year 2018 assessment, no further abatements are warranted and the appeals should be denied.

The board has responded to the City's "Request for Findings of Fact and Ruling of Law" (the "Requests") for each tax year in Addendum A to this Decision.

The parties agreed the level of assessment was 94.8% in tax year 2018 and 88.8% in tax year 2019, the median ratios calculated by the department of revenue administration. (Cf. 2018 Request No. 6 and 2019 Request No. 4.)

Board's Rulings

Based on the evidence and arguments presented and using its judgment and experience,² the board finds: the assessment in tax year 2018 should be abated to \$592,500 based on a market value finding of \$625,000 adjusted by the City's 94.8% level of assessment; and the assessment in tax year 2019 should be abated to \$577,200, based on a market value finding of \$650,000 adjusted by the City's 88.8% level of assessment. The appeals are therefore granted for the following reasons.

To obtain property tax abatements under RSA 76:16-a, taxpayers have the burden of proving by a preponderance of the evidence that they are paying more than their proportional share of taxes. This burden can be carried by establishing the property at issue is assessed at a higher percentage of fair market value than the percentage at which property is generally assessed in the municipality. See Porter v. Town of Sanbornton, 150 N.H. 363, 367-8 (2003). (Cf. 2018 Request No. 1 and 2019 Request No. 1.)

In these appeals, the Taxpayer has the burden of proving the market value of the Property was materially less than \$687,700, rounded ($\$651,900 / 0.948$) and \$734,100, rounded ($\$651,900$

² In arriving at a judgment regarding proportionality, the board applies its learning and experience in taxation, real estate appraisal and valuation. See RSA 71-B:1; see also RSA 541-A:33, VI. Arriving at a proper assessment is not an exact science, but a process requiring use of informed judgment and experience. See, e.g., Brickman v. City of Manchester, 119 N.H. 919, 921 (1979) (use of judgment in selecting valuation methodology and assumptions). This board, as a quasi-judicial body, must weigh the evidence and apply its judgment in deciding upon a proper assessment. Paras v. City of Portsmouth, 115 N.H. 63, 68 (1975); see also Petition of Grimm, 138 N.H. 42, 53 (1993) (administrative board may use expertise and experience to evaluate evidence).

/ 0.888), for tax years 2018 and 2019, respectively. The board finds the Taxpayer carried this burden.

The following facts are generally undisputed. Constructed circa 1924, the Property is a large, single-family residence on a 0.34-acre lot and, while some portions of the residence are outdated, the Property is well maintained. The immediate neighborhood (“North Nashua”) consists of larger, colonial and/or Victorian style single-family residences that are generally considered very desirable.

There is no dispute the Taxpayer acquired the Property by warranty deed recorded in January, 2014 for \$725,000, after it was listed with a professional broker with an asking price of \$799,999 and was on the market for approximately six months prior to going under contract. (Cf. “Exhibit A” to the City’s Requests for Findings of Fact and Rulings of Law.)

The City contends the \$725,000 sale price is persuasive evidence of the Property’s market value in 2018 and 2019. The City’s appraiser used the January, 2014 sale as a comparable in both his 2018 and 2019 appraisals and, in his final reconciliation, placed a significant amount of weight on it.

The Taxpayer disagrees for a number of reasons. Ms. Ortolano testified it was a “cash” purchase (with no supporting appraisal for financing or other purposes) and that she ‘overpaid’ for it.

The board finds, in certain circumstances, the sale price can be a good indication of market value. (Cf. 2018 and 2019 Request Nos. 10 and 8, respectively, in Addendum A.) As noted above, the January, 2014 purchase was a cash transaction not supported by an appraisal or other independent indicator of value. These facts and the ample, much more recent market value

evidence, support a finding the 2014 sale price is not a reliable indicator of the Property's market value in tax years 2018 and 2019.

In making market value findings, the board examines the quality and probative value of the evidence presented and not necessarily the sheer quantity or volume of documents and testimony submitted, especially when not germane to the focus of each appeal. The Taxpayer submitted 48 admitted exhibits in the 2018 appeal and 24 admitted exhibits in the 2019 appeal. The City presented ten admitted exhibits in each of the two appeals. The Taxpayer presented the testimony of Laurie Ortolano and did not call its appraiser as a witness. The City presented the testimony of its appraiser, Vern J. Gardner, Jr.

As is typical in appeals involving residential properties, both appraisers utilized the sales comparison approach to value. In reviewing the evidence as a whole, the board finds deficiencies in both appraisals and therefore makes its own market value findings, independent of each appraiser's specific market value estimates.

With respect to the Taxpayer's evidence, the board finds its appraisals ostensibly prepared and signed by Peter E. Stanhope of The Stanhope Group, LLC did not adequately adjust for improving market conditions between the date of sales and the effective dates of the appraisals (April 1, 2018 and April 1, 2019). Since neither Mr. Stanhope nor his associate who worked on the appraisal testified, they were not available for cross-examination or questions from the board regarding their work and value estimates. An appraiser's absence lessens, to some extent, the weight the board can give to his or her value estimates.

The City's appraiser, Mr. Gardner, did testify at length and was subject to extensive cross-examination. As discussed above, there are reasons to question use of the 2014 sale price.

Further, the board finds he used at least one comparable sale that was inappropriate and its inclusion skewed the resulting market value opinion substantially.

In making its own market value findings, the board notes the parties' respective appraisers (Stanhope and Gardner) used seven comparables in their 2018 valuations and six in their 2019 valuations. The board reviewed this sales evidence in considerable detail. Prior to making any adjustments, the comparable sales utilized in the 2018 Taxpayer Appraisal ranged from a low of \$559,900 to \$650,000; after adjustments, these comparables provide a value indication range of \$587,600 to \$597,900. (See 2018 Taxpayer Exhibit No. 3, p. 59.) In the 2018 City Appraisal, the comparable sales ranged from a low of \$650,000 to a high of \$1,150,000; after adjustments, the comparables provide a value indication range of \$648,100 to \$979,550. (See 2018 Municipality Exhibit A, p. 8.) In comparison, the highest sale price utilized by the Taxpayer's appraiser for tax year 2018 was \$650,000, which is close to the lowest sale price utilized by the City's appraiser.

One comparable, 4 Elliot Street, which sold in February, 2018 for \$650,000, was utilized by each appraiser in both their 2018 and 2019 appraisals. Another comparable, 51 Concord Street, which sold in September, 2019 for \$667,000, was utilized by both appraisers in their 2019 appraisals. (See 2018 Taxpayer Exhibit No. 3, 2019 Taxpayer Exhibit No.1 and Municipality Exhibit A in the 2018 and 2019 appeals.)

The board finds these two sales, when adjusted to account for differences in market conditions, lot size, gross living area, quality of construction and other physical characteristics provide the best basis for arriving at a reasonable indication of the market value of the Property. Weighing all of the evidence, including the testimony of Ms. Ortolano and Mr. Gardner, the board finds the Property had a market value of \$625,000 as of the April 1, 2018 assessment date.

For 2019, the board looked at the evidence to determine if there were any changes in the market from the prior year. Mr. Gardner testified he used an adjustment of 2.4% to account for increasing market values in the relevant timeframe. The Taxpayer's appraiser did not use any adjustments. Considering the City's equalization ratios indicate market values generally increased 6% from 2018 to 2019, the board finds an adjustment of 4% is well supported. Applying this adjustment, the board finds the market value of the Property, as of April 1, 2019, was \$650,000.

In making these market value findings, the board also placed some weight on Taxpayer Exhibit No. 28, a sales analysis prepared by KRT Appraisal, the City's contracted assessing firm. According to the Taxpayer, and not disputed by the City, this document was prepared in response to the filing of the Taxpayer's 2018 abatement application. KRT utilized three comparable sales (45 Berkeley Street, 4 Elliot Street and 38 Berkeley Street) in its analysis. After making what KRT considered appropriate adjustments, KRT arrived at three market value indications of \$624,470, \$688,567 and \$617,425, respectively, and a median indication of \$624,470.

Below are additional considerations that led the board to make its own independent market value findings. In this respect, the board did not find Mr. Gardner's much higher market value estimates to be credible for several reasons. To begin with, Mr. Gardner utilized the January, 2014 sale of the Property in both his appraisals and placed significant weight on it in his final reconciliation of value, even when this sale price was not supported by other, more recent market sales and despite Ms. Ortolano's sworn testimony that the 2014 sale price was above market value. Mr. Gardner presented no evidence to refute this testimony or to explain precisely why the 2014 price was relevant in 2018 and 2019.

When questioned regarding his use of the 2014 sale as a comparable, Mr. Gardner cited “USPAP” (the Uniform Standards of Professional Appraisal Practice), and explained that he was required to do so. The board finds merit in the Taxpayer’s criticisms of his reasoning. USPAP Standards Rule 1-5 requires appraisers to “analyze all sales of the subject property that occurred within the three (3) years prior to the effective date of the appraisal.” Additionally, The Appraisal Foundation publishes advisory opinions (“AO”s) regarding specific USPAP requirements, and AO-1 relates to the sales history of a property. It states:

The requirement for the appraiser to analyze and report sales history and related information is fundamental to the appraisal process. Just as the appraiser must analyze the details of pending and recent sales of comparable properties, the appraiser must also take into account the various factors associated with all pending and recent sales of the subject property itself. This is not to say that the agreed price in a pending or recent sale of the subject property is necessarily representative of value as defined in the report, but the appraiser’s failure to analyze and report these facts may exclude important information from the sales comparison approach.

USPAP does not require, however, that an appraiser must, or even should, utilize a prior sale as a comparable sale, especially in this instance when the sale occurred four years prior to the date of the 2018 appeal and where there is ample, much more recent sales available to develop a credible opinion of market value.

In addition, Mr. Gardner used the sale of 51 Berkeley Street in both of the 2018 and 2019 appraisals. According to his own reports, this property contains more than double the gross living area of the Property (6,067 square feet compared to 3,016 square feet) on a much larger lot (2.14 acres compared to 15,000 square feet) and it sold in June, 2017 for \$1,150,000. This sale price is 59% higher than the sale price of any other comparable sale utilized by either appraiser or by KRT. In light of these substantial differences, Mr. Gardner’s testimony regarding the reasons why he selected this property as a sale comparable was not credible.

In brief, the board finds Mr. Gardner's use of the prior sale of the Property and the sale of 51 Berkeley Street to be questionable at best. Mr. Gardner would have arrived at much lower market value conclusions had he not chosen to use those sales as comparables.

Mr. Gardner also testified he did not utilize the sale of 45 Berkeley Street that sold in July, 2017 for \$559,900. Ms. Ortolano testified this is the "sister" to her Property: i.e., designed by the same architect and similar in age, size, quality, condition, location. Mr. Gardner testified he did not use it because it was a "private sale" and therefore was "not arm's-length." Mr. Gardner, however, is mistaken in his belief that private sales are always not arm's length and therefore their sale prices do not represent market value. So-called "private sales" are those that are not listed on a multiple-listing service; non-arm's length sales are those that are sold between parties that have some sort of relationship and the resulting sale price does not represent market value. The board finds the use of 45 Berkeley Street as a comparable is reasonable and, when appropriate adjustments are made, generally supportive of the board's market value findings.

The City placed some emphasis on the fact the Taxpayer did not appeal the assessments on the Property for the years it owned the Property prior to tax years 2018 and 2019. The board can place no weight on this fact because assessments are annual events and a taxpayer's decision not to challenge an assessment through the abatement and appeal process is not probative of the proportionality of the assessment or a taxpayer's agreement with it.

Finally, Ms. Ortolano testified at some length regarding her belief that the City's abatement process was flawed and that City employees were biased against her. The board finds that although there is an ongoing, contentious relationship between the Taxpayer and the City that is well-documented, both in the pleadings and the news media, the issues before the board center on whether the Property was disproportionately assessed in 2018 and 2019 based simply

on the probative market value evidence presented by the parties. Whether or not the City acted in an arbitrary manner or in bad faith, as the Taxpayer contends, such contentions are not sufficient to satisfy the Taxpayer's burden of proving the Property was disproportionately assessed. [See Porter v. Sanbornton, 150 N.H. 363, 371 (2003); cf. 2018 Request No. 1 and 2019 Request No. 1.] For these reasons, the board has limited its findings directly to the issue of proportionality.³

For all of these reasons, the board finds the Taxpayer met its burden of proving the assessments were disproportional in tax years 2018 and 2019. The appeals are therefore granted.

If the taxes have been paid, the amount paid on the value in excess of \$592,500 for tax year 2018 and \$577,200 for tax year 2019 shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a. Until the City undergoes a general reassessment or in good faith reappraises the property pursuant to RSA 75:8, the City shall use the ordered assessment for subsequent years. RSA 76:17-c, I and II.

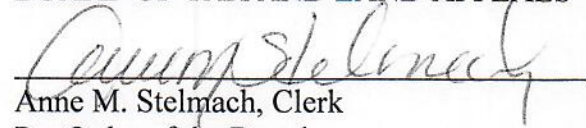
Any party seeking a rehearing, reconsideration or clarification of this Decision must file a motion (collectively "rehearing motion") within thirty (30) days of the clerk's date below, not the date this decision is received. RSA 541:3; Tax 201.37(a). The rehearing motion must state with specificity all 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

³ The voluminous record includes an accusation of "potential perjury" made on the Taxpayer's behalf by its attorney in the 2018 appeal after the close of the hearing on April 6, 2021. On April 22, 2021, he filed a "Petition to Reopen Case or in the Alternative for a Rehearing" with the board. As discussed in the board's May 14, 2021 Order in the 2018 appeal, the City filed an "Objection" resulting in the board's denial of the petition for the reasons detailed in that Order.

allowed in very limited circumstances as stated in board rule Tax 201.37. 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 541:3 and 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

A handwritten signature in cursive script, appearing to read "Anne M. Stelmach", is written over a horizontal line.

Anne M. Stelmach, Clerk

Per Order of the Board

ADDENDUM A

**RESPONSES TO THE
CITY'S REQUEST FOR FINDINGS OF FACT AND RULINGS OF LAW**

The City's "Requests" for tax years 2018 and 2019 are replicated below, in the form submitted and without any typographical corrections or other changes. The board's responses are in **bold face**. With respect to the Requests, "neither granted nor denied" generally means one of the following:

- a. the Request contained multiple requests for which a consistent response could not be given;
- b. the Request contained words, especially adjectives or adverbs, that made the request so broad or specific that the request could not be granted or denied;
- c. the Request contained matters not in evidence or not sufficiently supported to grant or deny;
- d. the Request was irrelevant; or
- e. the Request is specifically addressed in the Decision.

A. The Tax Year 2018 Requests

1. Under Porter v. Sanbornton, 150 N.H. 363 (2003), in an abatement appeal, the assessment methodology is irrelevant. The only issue is proportionality, i.e. the relevant facts are: 1) the assessment of taxpayer's property; 2) the fair market value of the taxpayer's property; and, 3) the citywide equalization ratio of assessment to market value as determined by the Department of Revenue Administration. Id. at 367-368.

Neither granted nor denied.

2. The subject property is a single-family residence located at 41 Berkeley Street, Nashua, NH, Tax Map 47, Lot 56 ("Property").

Granted.

3. The Property was assessed for \$681,900 for tax year 2018.

Granted.

4. Taxpayer filed an abatement for tax year 2018.

Granted.

5. The City's Board of Assessors granted an abatement and revised the Property' tax year assessment to \$651,900.

Granted.

6. The equalization median ratio for tax year 2018 in the City was 94.8%.

Granted.

7. Based on the 2018 median ration [sic] of 94.8%, the indicated market value of the revised assessment for the Property for tax year 2018 was \$687,658 ($\$651,900 / .948$).

Granted.

8. The tax rate for tax year 2018 was \$21.21.

Neither granted nor denied.

9. The City's expert report prepared by Vern J. Gardner, Jr. MAI, SRA, estimates a market value of \$750,000 as of April 1, 2018.

Granted.

10. In determining the market value of property, the New Hampshire Supreme Court has repeatedly found that the purchase price is the best indicator of fair market value. See Appeal of Lakeshore Estates, 130 N.H. 504, 508 (1988); see also Berthiaume v. City of Nashua, 118 N.H. 646 (1978) and Porrvu v. City of Nashua, 118 N.H. 632 (1978).

Neither granted nor denied.

11. The Property was listed for \$799,999 on June 4, 2013. See Exhibit A, MLS listing.

Granted.

12. The Taxpayer purchased the Property on January 3, 2014 for \$725,000.

Granted.

13. The single-family housing market in Nashua was rising from mid-2013 through at least 2019.

Neither granted nor denied.

14. Taxpayer presented no credible evidence that its purchase price of the Property was not indicative of fair market value. See Society Hill at Merrimack Condominium Assoc. v. Town of Merrimack, 139 N.H. 253, 255-256 (1994).

Denied.

15. Taxpayer has not claimed economic hardship or an inability to pay and has not filed for a tax deferment or any exemption.

Granted.

16. RSA 76:16, I(a) requires Taxpayer show “good cause” for abatement and “good cause” is not boundless. See Barksdale v. Town of Epsom, 136 N.H. 511, 515 (1992).

Granted.

17. Taxpayer has not satisfied its burden and a further abatement is not warranted.

Denied.

B. The Tax Year 2019 Requests

1. Under Porter v. Sanbornton, 150 N.H. 363 (2003), in an abatement appeal, the assessment methodology is irrelevant. The only issue is proportionality, i.e. the relevant facts are: 1) the assessment of taxpayer's property; 2) the fair market value of the taxpayer's property; and, 3) the citywide equalization ratio of assessment to market value as determined by the Department of Revenue Administration. Id. at 367-368.

Neither granted nor denied.

2. The subject property is a single-family residence located at 41 Berkeley Street, Nashua, NH, Tax Map 47, Lot 56 ("Property").

Granted.

3. The Property was assessed for \$651,900 for tax year 2019.

Granted.

4. The equalization median ratio for tax your 2019 in the City was 88.8%.

Granted.

5. Based on the 2019 median ration [sic] of 88.8%, the indicated market value of the assessment for the Property for tax year 2019 was \$734,122 ($\$651,900 / .888$).

Granted.

6. The tax rate for tax year 2019 was \$21.76.

Neither granted nor denied.

7. The City's expert report prepared by Vern J. Gardner, Jr. MAI, SRA, estimates a market value of \$800,000 as of April 1, 2019.

Granted.

8. In determining the market value of property, the New Hampshire Supreme Court has repeatedly found that the purchase price is the best indicator of fair market value. See Appeal of Lakeshore Estates, 130 N.H. 504, 508 (1988); see also Berthiaume v. City of Nashua, 118 N.H. 646 (1978) and Porrvu v. City of Nashua, 118 N.H. 632 (1978).

Neither granted nor denied.

9. The Property was listed for \$799,999 on June 4, 2013. See Exhibit A, MLS listing.

Granted.

10. The Taxpayer purchased the Property on January 3, 2014 for \$725,000.

Granted.

11. Taxpayers presented no credible evidence that its purchase price of the Property was not indicative of fair market value. See Society Hill at Merrimack Condominium Assoc. v. Town of Merrimack, 139 N.H. 253, 255-256 (1994).

Denied.

12. The single-family housing market in Nashua was rising from mid-2013 through at least 2019.

Neither granted nor denied.

13. Taxpayers has not claimed economic hardship or an inability to pay and has not filed for a tax deferment or any exemption.

Granted.

14. RSA 76:16, I(a) requires Taxpayer show “good cause” for abatement and “good cause” is not boundless. See Barksdale v. Town of Epsom, 136 N.H. 511, 515 (1992).

Granted.

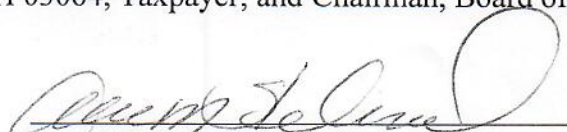
15. Taxpayer has not satisfied its burden and an abatement is not warranted.

Denied.

Certification

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Richard J. Lehmann, Esq., Lehmann Major List PLLC, 6 Garvins Falls Road, Concord, NH, 03301, Taxpayer Representative; Steven A. Bolton, Esq. and Celia K. Leonard, Esq., City of Nashua, 229 Main Street, Nashua, NH 03061, Counsel for the Municipality; Laurie A. Ortolano Trust, 41 Berkeley Street, Nashua, NH 03064, Taxpayer; and Chairman, Board of Assessors, PO Box 2019, Nashua, NH 03061.

Date: June 11, 2021


Anne M. Stelmach, Clerk