
TAX - NEW HAMPSHIRE

Appeal of Porobic

Supreme Court of New Hampshire - October 18, 2022 - A.3d - 2022 WL 10208757

Taxpayer appealed from decision of the Board of Tax and Land Appeals (BTLA) granting her only a partial abatement of taxes assessed by town.

The Supreme Court held that taxpayer failed to demonstrate that BTLA's decision was unsupported by the evidence.

Taxpayer failed to demonstrate that Board of Tax and Land Appeals' (BTLA) decision granting her only a partial abatement of real estate property taxes assessed by town was unsupported by the evidence or the result of legal error; record contained reports of both parties' experts which in turn contained information from several comparable properties, and while the BTLA did not credit the experts' ultimate opinions of value, it had before it the raw data on comparable properties on which the experts based their opinions, and thus, the information and values ascribed to these similar properties provided basis for the BTLA's factual findings and its decision.

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