

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

5 Tallwood Drive Realty, LLC

v.

Department of Revenue Administration

Docket No. 26097-12BP

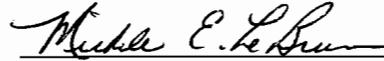
ORDER

The board has reviewed the “Taxpayer’s” May 24, 2012 “Motion” requesting a “rehearing” with respect to the board’s April 27, 2012 Decision dismissing this appeal and the “DRA’s” May 31, 2012 “Response” to the Motion and rules as follows. The suspension order entered on May 30, 2012 is hereby dissolved. The Motion is denied because it fails to satisfy the standards stated in RSA 541:3 and Tax 201.37 for granting a rehearing motion and for the additional reasons discussed below.

The board issued the Decision after reviewing the DRA’s “Motion for Summary Judgment” filed on March 23, 2012 (“Summary Judgment Motion”) and noting the Taxpayer’s failure to file any objection or other response to that motion. The Summary Judgment Motion was based on the Taxpayer’s undisputed failure to appear at a scheduled January 3, 2012 hearing before the DRA’s Hearings Bureau, leading to the conclusion that the Taxpayer had failed to exhaust its administrative remedies with the DRA before appealing to the board. The board has applied this principle to dismiss an appeal where the taxpayer failed to attend the requisite DRA

SO ORDERED.

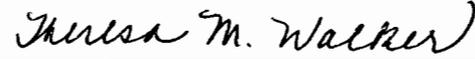
BOARD OF TAX AND LAND APPEALS



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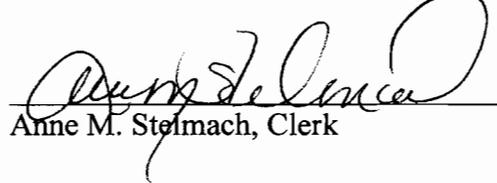


Theresa M. Walker, Member

CERTIFICATION

I hereby certify that a copy of the foregoing Order has this date been mailed, postage prepaid, to: 5 Tallwood Drive Realty, LLC, c/o Robert C. Washburn, CPA, 36 Warren Street, Concord, NH 03301, representative for the Taxpayer; and Kathryn E. Skouteris, Esq., State of New Hampshire, Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301.

Date: June 11, 2012



Anne M. Stelmach, Clerk