

Town of Barnstead

Docket No.: 18263-00RA

ORDER

This order removes the board's August 6, 2001 order ("Order") for the "Town" to complete a general reassessment for the 2002 tax year as the board concludes, for the following reasons, the Order has been satisfactorily complied with.

Subsequent to the completion of the 2002 reassessment, the board directed its RSA 71-B:14 review appraisers to perform a subsequent sales analysis "to determine whether a statistically acceptable reassessment was performed." TAX 208.06(a)(2). On March 19, 2004, Ms. Cynthia L. Brown, review appraiser, filed her final report ("Final Report") analyzing the assessment equity as a result of the 2002 reassessment, followed shortly by a supplemental report ("Supplement") filed on April 19, 2004 providing more detail as to the limited assessment update performed by the Town for tax year 2003.

The Final Report's subsequent sales analysis indicated the 2002 reassessment resulted in an overall median ratio of 0.86 and a coefficient of dispersion ("COD") of 20.24. However, one property strata (residential land sales) had a median ratio of 0.77 and a COD of 30.97, indicating disparate assessment of that property type, both in comparison to all other properties in the Town and within its own strata. The Supplement contained a ratio study performed by Ms. Brown of

sales that occurred in Barnstead between April 1 and September 30, 2003 and a summary of the department of revenue administration's ("DRA") 2003 equalization ratio studies. The Supplement also stated the Town performed an update for tax year 2003 where it revised land tables in most neighborhoods to address the disparate and general underassessment of land as indicated in the Final Report. Both Ms. Brown's ratio study in the Supplement and the DRA's 2003 equalization ratio study indicate the Town significantly improved the level of assessment for various strata of property, most notably land, and reduced the overall COD as a result of the 2003 update.

Based on the information contained in the Final Report and the Supplement, the board concludes the Town both reasonably performed the 2002 reassessment and recognizes its ongoing responsibility pursuant to RSA 75:8 to annually review assessments and perform updates as the market indicates to maintain proportionality. Consequently, the board removes its Order and closes this reassessment file.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

Certification

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Roy W. Tilsley, Jr., Esq., Kelley, & Tilsley, P.A., Post Office Box 3280, Manchester, New Hampshire 03105, counsel for George Fitzpatrick; Taxpayer, 82 Winwood Drive, Center Barnstead, New Hampshire 03225, Lead Petitioners, Chairman, Board of Selectmen, Town of Barnstead, Post Office Box 11, 108 South Barnstead Road, Center Barnstead, New Hampshire 03225; Guy Petell, Manager, Bureau of Assessments, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03302, Interested Party; Joanne Heger, Locke Lake Colony Association, 43 Colony Drive, Center Barnstead, New Hampshire 03225, Interested Party; and Karl E.Bahr, 154 South Shore Drive, Center Barnstead, New Hampshire 03225, Interested Party.

Date: May 7, 2004

Anne M. Stelmach, Deputy Clerk