

**Department of Revenue Administration**

**v.**

**Town of Sandwich**

**Docket No.: 18357-00RA**

**ORDER AND HEARING NOTICE**

On August 16, 2001, the board of tax and land appeals (“board”) ordered the Town of Sandwich (“Town”) to perform a complete reassessment in 2004 complying “with the applicable statutes and regulations, including PART 600 of the DRA’s rules on reassessment.” (“Order” at 4.) RSA 71-B:17 provides a reassessment order remains in effect until it is performed to the board’s satisfaction.

As part of the process of determining whether the reassessment has been performed satisfactorily, the board directed its RSA 71-B:14 review appraisers to perform an investigation as to the reassessment’s compliance with applicable statutes and rules and the resulting assessment equity. On November 24, 2004, Ms. Cynthia L. Brown, one of the board’s review appraisers, filed an intermediate report which found the “analysis and supporting documentation” for the land valuations and adjustments was not provided. The Town responded in a January 24, 2005 letter (with an attached letter of January 6, 2005 from “Avitar” Associates of New England, Inc.)

indicating no further documentation exists and the assessments were adequately supported by the sales analyzed during the reassessment. The attached Avitar letter also noted that any subsequent sales ratio study the board might perform would be inconclusive as to the accuracy of the 2004 reassessment because market dynamics change regularly.

Nonetheless, in accordance with TAX 208.06 (a) (2), the board's review appraiser submitted a final report on January 19, 2006 which included an assessment-to-sale ratio study on 53 verified sales that occurred from July 2004 to September 2005. The final report indicates a median ratio for all sales of 92% and a coefficient of dispersion ("COD") of 23.44%. Further, a stratification of land only sales, summarized on page 10, indicates a significantly lower median ratio (63%) and a COD of 42.73% for that stratum.

Given the Town's response that no additional documentation was necessary and the less than satisfactory statistics indicated in the final report when compared to the International Association of Assessing Officers ("IAAO") standards and the Assessing Standards Board ("ASB") guidelines, the board schedules a hearing for **Friday, March 31, 2006 at 9:00 a.m.**, at the board's offices, 107 Pleasant Street, Johnson Hall, third floor, Concord, New Hampshire 03301, to receive testimony and other evidence from Town officials, Avitar employees, and DRA officials as to whether the reassessment has been performed satisfactorily or not. The Town should also come prepared to describe any ongoing reassessment/update plans it may have to address some of the concerns raised in either the intermediate or the final report. Following the hearing, the board will issue a final order relative to whether the 2004 reassessment was performed satisfactorily.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Michele E. LeBrun, Member

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Douglas S. Ricard, Member

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Albert F. Shamash, Esq., Member

**Certification**

I hereby certify a copy of the foregoing Order and Hearing Notice has this date been mailed, postage prepaid, to: Kathleen J. Sher, Esq., State of New Hampshire, Department of Revenue Administration, PO Box 457, Concord, New Hampshire 03302-0457, counsel for the Petitioner; Chairman, Board of Selectmen, Town of Sandwich, Post Office Box 194, Center Sandwich, New Hampshire 03227; Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, New Hampshire 03258, Contract Assessing Firm; Guy Petell, State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03301, Interested Party; and H. Boone Porter, III, 324 Wentworth Hill Road, Center Sandwich, New Hampshire 03227, Interested Party; George "Chip" W. Kimball, 172 Taterboro Road, Center Sandwich, New Hampshire 03227, Interested Party.

Date: February 21, 2006

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Anne M. Stelmach, Clerk