

**Department of Revenue Administration**

**v.**

**Town of Sandwich**

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

**ORDER**

The board has reviewed the “Town’s” January 26, 2005 response to the board’s December 30, 2004 order asserting the 2004 reassessment documentation supplied to the Town lacked any analysis and supporting documentation of the land base rates and adjustments. The Town, through its contract assessor, Avitar Associates of New England, Inc. (“Avitar”), stated that, in its belief, Rev 603.15 does not require any additional analysis and documentation than that already submitted. Without ruling conclusively at this time whether the documents that were supplied are compliant with the DRA’s 600 rules and the contract between Avitar and the Town (specifically, section 3.4 sales survey),<sup>1</sup> the board will defer any definitive ruling on the sufficiency of the documentation until its review appraisers complete a subsequent sales ratio study as provided in TAX 208.06(a)(2) through (4).

<sup>1</sup> For the parties’ and Avitar’s benefit, attached is a recent ruling in the Town of Winchester, Docket No.: 18412-00RA. (See in particular p. 13.)

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 has this date been mailed, postage prepaid, to: Mark Bennett, Esq., State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03302, counsel for the DRA; 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.

Date: February 9, 2005

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Anne M. Stelmach, Deputy Clerk