

**Town of Winchester**

**Docket No.: 18412-00RA**

**ORDER**

After receiving the final report (“Final Report”) dated June 17, 2004 filed by Ms. Joan C. Gootee, one of the board’s RSA 71-B:14 review appraisers, which analyzed the assessment equity resulting from the reassessment ordered by the board for tax year 2003, and before determining whether the reassessment had been performed satisfactorily or not pursuant to RSA 71-B:17, the board issued an order (“Order”) dated July 9, 2004 directing the “Town” to respond to three concerns: 1) a high coefficient of dispersion (“COD”) exhibited in a ratio study of sales nine months subsequent to the reassessment; 2) a high median ratio, COD and price-related differential (“PRD”) of stratified residential land sales; and 3) the magnitude of the depreciation rates on dwellings.

The Town responded in a letter filed August 5, 2004 accompanied by a letter dated August 2, 2004 from Leonard J. Nyberg, Jr. of Nyberg Purvis & Associates, Inc. (“Nyberg”), the contract assessment firm that performed the 2003 reassessment. The board has reviewed both the Town’s letter and Nyberg’s letter and, for the reasons summarized below, determines a limited hearing is necessary for the board to conclude its determination of the sufficiency of the reassessment. Consequently, the board schedules a hearing for October 18, 2004 at 10:00 a.m.

at the board's offices located at Johnson Hall, Third Floor, 107 Pleasant Street, Concord, New Hampshire.

At the hearing, representatives of Nyberg should be present to provide a more specific and detailed response to the three concerns than the very general one contained in the Nyberg letter. The Nyberg letter simply outlined the post reassessment hearing and abatement activity in the Town and asserted, noting the department of revenue administration's ("DRA") official's concurrence, that due to Winchester's "highly volatile market . . . it is virtually impossible for statistics to hold for a year or more in such a market." (Nyberg letter p. 2). The board finds no support for this assertion. In addition, the statements quoted do not respond to the board's specific concerns stated in the Order nor explain why the "market" or some other factor is at fault rather than the validity of the model used by Nyberg to perform the 2003 reassessment. It also does not square with the evidence that the four percent time adjustment (estimate of market appreciation) utilized by Nyberg in its reassessment sales analysis of sales occurring three years prior to 2003 is very similar to the three percent market adjustment utilized by Ms. Gootee in adjusting the sales of the nine month subsequent ratio study. Final Report p. 10. This corroborating evidence of a consistently modest market appreciation does not, on its face, support an assertion of a "highly volatile market."

The board also requests a representative of the Town be present to provide any additional information relative to the Town's plans to do periodic updates, if warranted, as addressed in its August 5, 2004 letter.

Further, if either the Town, Nyberg or the DRA has performed any ratio studies subsequent to the reassessment, those ratio studies should be made available at the hearing.

The board also requests that Mr. Guy Petell, Manager, Bureau of Assessments, DRA, be present to provide testimony on the DRA's RSA 21-J:11 monitoring of the reassessment and any conclusions.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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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 J. Bennett, Esq., Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03302, counsel for the DRA; Chairman, Board of Selectmen, Town of Winchester, 1 Richmond Road, Winchester, New Hampshire 03470; Guy Petell, Manager, Bureau of Assessments, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03302, Interested Party; Christine B. Hadley, 60 Rabbit Hollow Road, Winchester, New Hampshire 03470, Interested Party; and Leonard Nyberg, Jr., Nyberg Purvis & Associates, 125 Savageville Road, Lisbon, New Hampshire 03585.

Date: September 1, 2004

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Anne M. Stelmach, Deputy Clerk