Department of Revenue Administration

v.

Town of Winchester

Docket No.: 18412-00RA

ORDER

On October 18, 2004, the board held a limited hearing to receive testimony and evidence as to whether the 2003 reassessment ordered by the board had been performed satisfactorily. See RSA 71-B:17. Attending the hearing were the Town's attorney, Town Selectmen, representatives of the Town's contract assessing firm, Nyberg Purvis & Associates, Inc. ("Nyberg"), representatives of the department of revenue administration ("DRA"), a number of taxpayers and the public, as well as the board's review appraisers.

Nyberg presented no new evidence, other than a general extraneous exhibit pertaining to assessment performance in other municipalities, relative to the concerns raised in the board review appraiser's June 17, 2004 final report despite being directed in an order dated September 1, 2004 "to provide a more specific and detailed response to the three concerns . . .,". Nyberg did discuss the designation of the 19 valuation neighborhoods as shown in the assessment manual, the sales analyses and their utilization in assessing properties during the 2003

reassessment. A number of taxpayers also testified as to the understandability, documentation and application of the assessment process and several factors during the 2003 reassessment.

Before the board concludes its deliberations and issues an order pursuant to RSA 71-B:17, the board directs its review appraisers to perform an analysis of the neighborhood designations, the sales utilized (and not utilized) as the basis in the assessment manual for the determination of those neighborhoods and the application of the neighborhood valuations during the 2003 reassessment. The board's review appraisers shall file a limited report with the board on this issue with copies provided to the interested parties on file in this docket.

The board does not wish to delay closure of the board's August 6, 2001 Order for Reassessment but must ensure the reassessment has been satisfactorily completed and the RSA 71-B:16-a criteria have been substantially addressed. The board envisions this additional review by its appraisers to take a matter of weeks and, thus, it should not inordinately delay the process.

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 Petitioner; Town of Winchester**,** Chairman, Board of Selectmen, 1 Richmond Road, Winchester, New Hampshire 03470; Leonard Nyberg, Jr., Nyberg Purvis & Associates, 125 Savageville Road, Lisbon, New Hampshire 03585, contract assessor for the Town; and the following Interested Parties: Jacqueline L. Beaman, 463 Old Spofford Road, Winchester, New Hampshire 03470; Myla Carpenter, 66 Rabbit Hollow Road, Winchester, New Hampshire 03470; Dan Carr, Box 111, 25 Main Street, Ashuelot, New Hampshire 03441; Erika Cohen, The Keene Sentinel, 60 West Street, Post Office Box 546, Keene, New Hampshire 03431; John and Chris Frado, 259 Bolton Road, Winchester, New Hampshire 03470; Christine B. Hadley, 60 Rabbit Hollow Road, Winchester, New Hampshire 03470; Billie-Jo Knoll, 248 Back Ashuelot Road, Winchester, New Hampshire 03470; Edward Naile, 61 Tubbs Hill Road, Deering, New Hampshire 03244; Henry Parkhurst, State Representative District #4, One Parkhurst Place, Winchester, New Hampshire 03470; Guy Petell, State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03301; Irene Pratt, State Representative District #4, 66 Clark Road, Winchester, New Hampshire 03470; and Paul Sepe, PMB 242, 75 Main Street, Suite 4, Plymouth New Hampshire 03264.

Date: October 29, 2004

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Anne M. Stelmach, Deputy Clerk