

Town of Sanbornton Reassessment

Docket No.: 19517-03RA

ORDER

Pursuant to its Order dated December 2, 2004 (the “December Order”), and following review of the “Response” filed on behalf of the “Town” by its attorney on December 23, 2004, the board will hold a hearing on March 14, 2005 at 9:00 a.m. in the board’s offices located at Johnson Hall, Third Floor, State Office Park South, 107 Pleasant Street, Concord, New Hampshire.

At this hearing, the board will determine what additional steps are necessary to ensure that the concerns mentioned in the December Order can be satisfactorily resolved. See TAX 208.06(a)(4) and RSA 71-B:17. The board finds a further hearing is necessary and will briefly note its remaining concerns (based upon its review of the Response).

Paragraph 1 of the Response states “Vision has now supplied . . . information” with respect to “analyses of sales or supporting documentation of land value adjustments . . .” and encloses “a copy of those materials.” (Emphasis added) The document enclosed (the “2003 Revaluation Manual”) with the Response, however, only contains substantially the same information previously supplied to the Town by Vision (the Town’s contract assessor) and already submitted to the board’s review appraisers prior to preparation of the “Final Report.”

The document enclosed contains ratio studies, with some numerical changes from the prior material submitted, but does not constitute a sales analysis of any sort. A sales analysis, properly performed, is intended to provide an understanding of how base values were extracted from market data.

The board also notes paragraph 3 of the Response contains several speculations about what “may account” for the disparities noted in the December Order, that a “further stratification” and refined time adjustments “may affect” the conclusions reached, that the data used by the board’s review appraiser “is open to interpretation and possible adjustment,” and whether (“if”) some of the sales (i.e., properties that “substantially varied from the 94% median”) should be excluded from the analysis because they may not have been “arms length transactions.” Merely mentioning such possibilities, however, is not a substitute for a specific analysis and response to the board’s concerns and the presentation of specific evidence to allay or resolve those concerns. With regard to the issue of outliers and their possible influence on the statistics, the board further notes the Final Report considered this possibility in some detail. See, e.g., Final Report, pp. 9-10, and Addendum B thereto.

In addition, the Response mentions in paragraph 5 that the Town plans to hire Vision to perform some work in 2005 (“to analyze and adjust the calculators . . .”), but the board is not clear whether this work will be a full update, as that term is commonly understood, or something more limited in scope. As mentioned in the December Order, clarity is needed as to how the planned update, if Vision will be performing one, will address all of the concerns noted. The Town’s intention, at some future date, to supply “a copy of the agreement engaging Vision and the scope of services it will provide,” while helpful, does not adequately address the board’s

concerns. The board believes attendance by representatives of the Town and its contract assessor at the scheduled hearing will be beneficial.

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 Edward D. Philpot, Esq., 354 South Main Street - #1, Laconia, New Hampshire 03246, counsel for the Lead Petitioners; Chairman, Board of Selectmen, Town of Sanbornton, Post Office Box 124, Sanbornton, New Hampshire 03269; Robert M. Derosier, Esq., Robert D. Ciandella, Esq. and Christopher L. Boldt, Esq., Donahue, Tucker & Ciandella, 225 Water Street, Exeter, New Hampshire 03833, counsel for the Town; Vision Appraisal Technology, 44 Bearfoot Road Northborough, Massachusetts 01532, Contracted Assessing Firm; and Interested Parties: Anne & Carmine Cioffi, 328 Black Brook Road, Sanbornton, New Hampshire 03269; Guy Petell, State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03301; Concord Monitor, Attn: Rebecca Tsaros Dickson, 54 Canal Street, Laconia, New Hampshire 03246; and The Citizen, Attn: Gordon King, 171 Fair Street, Laconia, New Hampshire 03246.

Date: January 26, 2005

Anne M. Stelmach, Deputy Clerk