

Town of Tuftonboro

Docket No.: 21491-05RA

ORDER

In a June 19, 2006 order (“Order”), the board found there was insufficient evidence to order a reassessment, but ordered the Town to obtain improved market analysis and documentation “to facilitate how the analyses and correlated values were derived and utilized in the assessment models.”

On September 15 2006, the Town submitted a copy of the revised Avitar revaluation guidelines (“Revised Manual”).

The board has reviewed the Revised Manual in conjunction with the original reassessment manual and finds the analyses and documentation now available is sufficient to understand how market data was utilized to establish the basic reassessment parameters. As noted in the Order at 7, such “[i]mproved documentation of the sales analysis ... should ... benefit taxpayers in understanding and, if necessary, appealing their assessments if they believe the analysis and methodology does not result in proportionate assessments of their properties.”

Upon review of the Revised Manual, the board finds its Order has been complied with and closes this docket.

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: Brian Deshaies, 60 Williamine Drive, Newton, NH 03858, Lead Petitioner; Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258, Contracted Assessing Firm; Chairman, Board of Selectmen, Town of Tuftonboro, P.O. Box 98, Center Tuftonboro, NH 03816; Evan J. Boris, Squirrel Island Association, 4620 West Caldwell Avenue, Unit A, Visalia, CA 93277; Garreth Chehames, P.O. Box 111, Melvin Village, NH 03850; and Guy Petell, State of New Hampshire Department of Revenue Administration, P.O. Box 487, Concord, NH 03302, Interested Parties.

Date:

Anne M. Stelmach, Clerk