

ORDER

Town of Sanbornton

Docket No.: 21516-06RA

The board has acted on an RSA 71-B:16, IV Petition, filed by Lead Petitioners Peter and Donna Dascoulias on February 6, 2006, which raised assessment equity concerns regarding the 2005 assessment update performed by the “Town.” As a result of these concerns, the board ordered a statistical update be performed for tax year 2008 in the Town (see May 3, 2007 Order).

As provided by Tax 208.06(a)(2), after the statistical update was complete and sufficient sales had occurred, Ms. Cynthia L. Brown, CNHA, the board’s senior review appraiser, investigated the thoroughness of the 2008 update and filed a report on March 29, 2010 with her findings including an assessment-to-sale ratio study of the sales that occurred subsequent to the 2008 update (the “Report”).

The Report indicates the update essentially achieved market value assessments as indicated by the level of assessment (0.96 median ratio), but that the equity, as indicated by the coefficient dispersion (“COD”) of 21.40, was “slightly higher than the recommended 20. However, the COD excluding outliers of 16.10 is a reasonable result considering the 2008 [u]pdate was completed 19 months ago, the limited number of sales and a changing market.” (See Report, p. 14.)

After a thorough review of the proceedings and the Report, the board removes the May 3, 2007 Order because the 2008 update is satisfactory. See RSA 71-B:17. The board recommends the Town continue to fulfill its RSA 75:8 responsibilities and perform updates of value in order to maintain assessment equity.

Consequently, and in accordance with Tax 208.06(a)(3), the board issues this final order and closes its docket.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Albert F. Shamash, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid to: Peter G. and Donna J. Dascoulias, 342 Black Brook Road, Sanbornton, NH 03269, Lead Petitioners; Christopher L. Boldt, Esq., Donahue, Tucker & Ciandella, 104 Congress Street - Suite 304, Portsmouth, NH 03801, counsel for the Municipality; Brett S. Purvis & Associates, Inc., 3 High Street, 2A, PO Box 767, Sanbornville, NH 03872, Contracted Assessing Firm; Chairman, Board of Selectmen, Town of Sanbornton, PO Box 124, Sanbornton, NH 03269; and Stephan W. Hamilton, Director of Property Appraisal, New Hampshire Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301, Interested Party.

Date:

Anne M. Stelmach, Clerk