



Avitar Associates of New England, Inc.

A Municipal Services Company

November 5, 2018

**Town of Allenstown
Derik Goodine
Board of Selectmen
16 School Street
Allenstown, NH 03275**

Re: 2018 Equalization Process

Dear Derik & Board Members;

Enclosed is the preliminary 2018 sales to assessment ratio analysis for the Town of Allenstown for the 75 qualified sales using the DRA's normal qualification criteria, which excludes foreclosures, bank sales, family transactions, estate sales and the like. This preliminary analysis indicates median sales to assessment ratio of 93.4%, a coefficient of dispersion of 8.9 and a Price Related Differential of 0.99. With the Board's approval, I will be happy to forward this information electronically to the DRA for the department's use in establishing the actual ratio. The Selectmen will still need to sign and return the enclosed pink certification form directly to the DRA.

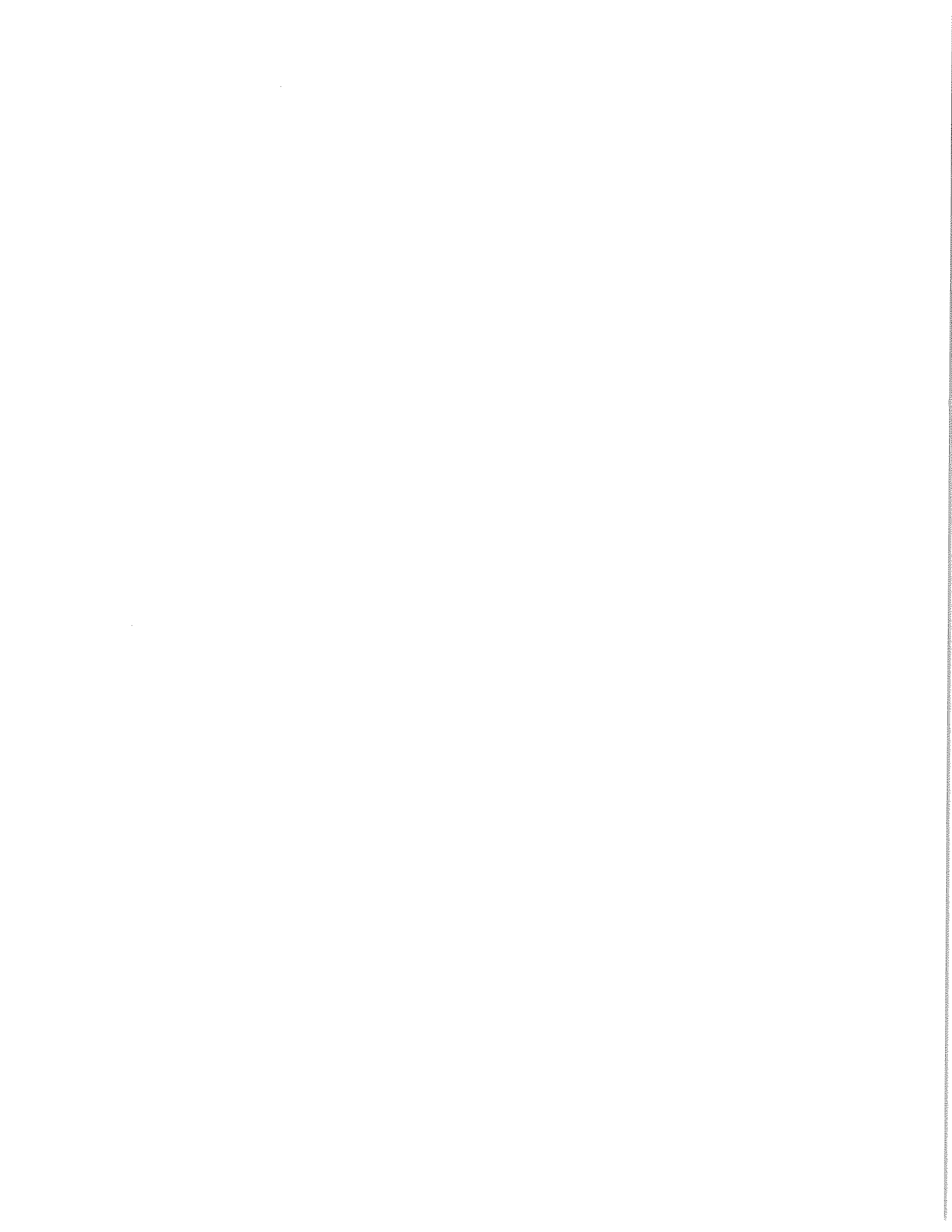
I would appreciate receiving a copy of the final results from the state, when the town receives them, in order to review which sales are used.

Please know that I would be happy to meet with the Board to discuss these statistics, should the Selectmen so desire. Feel free to contact me, should you have any questions or comments.

Sincerely,

Evan S. Roberge, Assessor

ESR/sjc



2018
EQUALIZATION
MUNICIPAL ASSESSMENT DATA
CERTIFICATE



MUNICIPALITY: Allentown

We the undersigned do hereby certify that the assessment and sales information provided by us on the NH Mosaic Equalization System has been thoroughly reviewed by this Board and is complete and accurate to the best of our knowledge.

We understand that this information will be used by the NH Department of Revenue Administration to calculate the municipality's equalization ratio. The equalization ratio will be used to calculate the total equalized valuation for this municipality.

SIGNATURE OF ASSESSING OFFICIALS
(Selectmen if Town; must be signed by a majority)
(Assessor if City)

DATE

NAME OF CONTACT PERSON: Evan Roberge EMAIL: Evan@Aviterassociates.com
OFFICE PHONE NUMBER: 798-21419 OFFICE HOURS: _____
(Note: If your office keeps irregular hours, please provide an alternate means of contacting you.)

(Please check appropriate box, if applicable)

- Full Reval
- Cyclical Reval
- Cyclical In Progress
- Partial
- Update/Statistical

(values updated)

NAME OF COMPANY DOING REVALUATION WORK: _____
(Please state if done in-house)

COMMENTS: _____

Please print, sign, scan and upload this page to <https://www.ratiostudy.org/>



2018 Trial Ratio Study Report

11/5/2018 12:01:15 PM

Town Name: Allentown, Merrimack County

Use Code: AA - Any & All

Date Range: 10-01-2017 through 09-30-2018

NOT FOR PUBLICATION

Ratios were created using stipulated year assessments.

Summary of Codes Used

Group Class: AA - Any & All

Property Codes:
 11 = Single Family Home
 12 = Multi Family 2-4 Units
 13 = Apt Bldg 5+ Units
 14 = Single Res Condo Unit
 17 = Mfg Housing With Land
 18 = Mfg Housing Without Land
 22 = Residential Land
 33 = Commercial L&B
 34 = Industrial L&B

Modifier Codes:
 00 = No Modifier Code
 70 = Waterfront
 74 = View Influence - Positive

Special Codes: 00 = No Special Code

Indicated Ratio / Weighted Mean

Year	2018	2017	2016
Indicated Ratio	94	97.4	89.1
Weighted Mean	94	97.4	89.1

Basic Statistics Section (Not Trimmed)

Sales In Date Range

Total: 118
 XX Moved: 0
 Sales w/PA34: 101
 %Sales w/PA34: 85.6%

Sales Used

Total Strata: 118
 Sales Used: 75
 %Sales Used: 63.6%
 Sales Used w/PA34: 66
 %Sales Used w/PA34: 88.0%

Results

%Mean: 93.2%
 %Median: 93.4%
 %WtMean: 94.0%
 COD (Median): 8.9
 PRD: 0.99
 Median Selling Price: \$189,933
 Median Assessed Value: \$172,600

Extended Statistics Section (Trimmed)

Town Code:	004	Weighted Mean:	94	COD:	8.9	PRD:	0.99
Valid Sales:	75	Wt.Mean Lo 90%CI:	92.1	COD Lo 90%CI:	7.7	PRD Lo 90%CI:	0.97
Trimmed:	0	Wt.Mean Up 90%CI:	96.4	COD Up 90%CI:	10.5	PRD Up 90%CI:	1.01
Untrimmed:	75	Median Ratio:	93.4	Weighted COD:	7.4	COV:	11.5
Trim Factor:	3	Median Lo 90%CI:	91.9	Med. Abs. Dev.:	10.9	25th Percentile:	86.1
Lo Trim Point:	62.9	Median Up 90%CI:	95.7	Med % Dev.:	11.7	75th Percentile:	100.3



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Up Trlm Point:	122	Mean Ratio:	93.2	Coef. Conc. 10%:	60	Broaden Median:	93.4
Min Ratio:	62.9	Mean Lo 90%CI:	91.1	Coef. Conc. 15%:	85.3	Geometric Mean:	92.6
Max Ratio:	122	Mean Up 90%CI:	95.2	Coef. Conc. 20%:	97.3	Harmonic Mean:	91.9
Min Sale \$:	\$18,000	Avg. Sale Price:	\$196,691	Coef. Conc. 50%:	100	Std. Deviation:	10.7
Max Sale \$:	\$1,500,000	Avg. Appraised Val:	\$184,839	Coef. Conc. 100%:	100	Normality Test:	Reject

The general descriptive and median ratio statistics are not trimmed of outliers and are based on all valid sales in the sample.

Summary of Exclusion Codes Used

Codes	Description	Count	%Excluded	%Strata
15	Improvements +/- Incomplete at Assmt date	1	2.3	1.3
20	Multi-Parcel Conveyance (MPC) - Properties cannot (likely not) be sold seperately	1	2.3	1.3
21	Multi-Parcel Conveyance (MPC) - Properties can be sold seperately	2	4.7	2.7
25	Insufficient market Exposure	9	20.9	12.0
33	Landlord/Tenant as Grantor/Grantee	7	16.3	9.3
37	Financial Entity as Grantor/Grantee	5	11.6	6.7
38	Family/Relatives/Affil as Grantor/Grantee	5	11.6	6.7
40	Business Affiliates as Grantor/Grantee	2	4.7	2.7
45	Boundary adjustment	1	2.3	1.3
49	Deed In Lieu of Foreclosure	1	2.3	1.3
81	Estate Sale With Fiduciary Covenants	6	14.0	8.0
90	RSA 79-A Current Use	2	4.7	2.7
99	Unclassified Exclusion	1	2.3	1.3
		43	100.0	57.3

Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
5	3573-0430	\$25,000	\$22,800	91.2	18				



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6	3573-0470	\$209,000	\$164,500	78.7	11				
8	3573-1569	\$99,000	\$85,200	86.1	18				
14	3574-1364	\$189,933	\$182,600	96.1	11				
15	3574-1517	\$225,000	\$209,300	93	11				
23	3575-2185	\$190,000	\$187,900	98.9	11				
24	3575-2326	\$365,000	\$359,000	98.4	12				
27	3576-0558	\$18,000	\$18,700	103.9	18				
43	3578-0731	\$175,000	\$164,500	94	11	70			
44	3578-1417	\$250,000	\$232,200	92.9	11				
47	3579-0818	\$290,000	\$278,600	96.1	11				
56	3581-0918	\$75,000	\$80,000	106.7	18				
57	3581-0929	\$204,933	\$198,300	96.8	12				
58	3581-1309	\$68,000	\$65,100	95.7	18				
62	3582-0449	\$124,000	\$116,900	94.3	14				
65	3583-2287	\$21,000	\$19,500	92.9	18				
67	3584-0498	\$295,000	\$299,400	101.5	11				
68	3584-1763	\$29,000	\$30,600	105.5	18				
73	3585-0587	\$111,333	\$110,500	99.2	14				
74	3585-0683	\$73,000	\$65,000	89	18				
78	3586-1647	\$179,933	\$176,300	98	11	70			
80	3586-2129	\$269,933	\$281,300	104.2	11				
88	3588-1411	\$230,000	\$213,900	93	11				
90	3588-1722	\$191,000	\$197,800	103.6	12				
94	3589-0269	\$151,000	\$123,300	81.7	14				
98	3589-2071	\$79,933	\$59,600	74.6	18				
99	3589-2293	\$212,533	\$181,500	85.4	11				



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100	3590-0047	\$158,933	\$170,600	107.3	11				
103	3590-1680	\$281,933	\$280,500	99.5	11				
105	3590-1750	\$270,000	\$273,100	101.2	11				
106	3590-2717	\$1,500,000	\$1,548,400	103.2	34				
108	3591-0179	\$43,000	\$37,900	88.1	18				
110	3591-1144	\$269,933	\$242,600	89.9	11				
115	3593-0024	\$85,000	\$68,600	80.7	22	74			
119	3593-2534	\$925,000	\$840,000	90.8	13				
120	3593-2911	\$125,000	\$99,800	79.8	17				
125	3594-1699	\$219,933	\$172,600	78.5	11				
126	3594-2460	\$197,000	\$169,700	86.1	11				
128	3594-2952	\$188,000	\$191,800	102	11				
131	3595-2027	\$28,000	\$30,700	109.6	18				
134	3596-0131	\$240,000	\$227,300	94.7	11				
137	3596-1711	\$232,000	\$210,700	90.8	11				
138	3596-1756	\$250,000	\$249,700	99.9	11				
139	3596-1892	\$19,933	\$21,100	105.8	18				
143	3597-0998	\$340,000	\$314,300	92.4	11				
144	3597-2260	\$290,533	\$234,400	80.7	11				
145	3597-2519	\$41,000	\$25,800	62.9	18				
147	3598-0057	\$313,000	\$330,200	105.5	13				
148	3598-0193	\$25,000	\$30,500	122	18				
149	3598-0384	\$161,933	\$122,100	75.4	11				
151	3598-1810	\$215,000	\$197,600	91.9	11				
153	3599-0900	\$244,000	\$228,000	93.4	11				
154	3599-1033	\$235,000	\$186,700	79.4	11				



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155	3599-1394	\$133,933	\$129,200	96.5	11				
162	3601-1628	\$111,000	\$86,200	77.7	14				
163	3601-2299	\$242,533	\$244,500	100.8	12				
164	3601-2396	\$215,000	\$203,400	94.6	11	70			
165	3601-2454	\$310,000	\$288,500	93.1	11				
167	3602-2452	\$206,900	\$189,200	91.4	11				
172	3603-2987	\$27,000	\$22,000	81.5	18				
173	3604-0666	\$160,000	\$176,400	110.2	12				
179	3605-0717	\$295,900	\$283,300	95.7	11				
182	3605-1822	\$109,933	\$89,900	81.8	14				
183	3605-2013	\$39,933	\$37,900	94.9	18				
184	3605-2847	\$312,000	\$288,600	92.5	11				
187	3606-2002	\$225,000	\$169,800	75.5	11				
188	3606-2046	\$259,533	\$205,600	79.2	12				
189	3607-0266	\$210,000	\$192,000	91.4	11				
192	3607-2022	\$40,000	\$44,300	110.8	22				
197	3608-1686	\$27,000	\$19,900	73.7	18				
199	3608-2837	\$160,000	\$167,100	104.4	14				
200	3609-0653	\$72,000	\$78,800	109.4	18				
201	3609-0974	\$57,500	\$48,400	84.2	18				
202	3609-1705	\$165,000	\$161,800	98.1	14				
203	3609-2398	\$121,000	\$107,100	88.5	14				

Excluded Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	EX	Notes
1	3572-0445	\$6,533	\$17,800	272.5	18			33	Landlord/Tenant as Grantor/Grantee LNLDLRD/TENANT SALE



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3	3572-1117	\$230,000	\$237,800	103.4	12			33	Landlord/Tenant as Grantor/Grantee LNDLRD/TENANT SALE
4	3573-0103	\$21,000	\$2,721	13	22			38	Family/Relatives/Affil as Grantor/Grantee FAMILY/RELAT GRNTR/E
9	3573-2770	\$35,200	\$50,000	142	18			49	Deed In Lieu of Foreclosure DEED INLIEU FORECLSR
16	3574-2590	\$215,000	\$180,600	84	11			38	Family/Relatives/Affil as Grantor/Grantee FAMILY/RELAT GRNTR/E
18	3574-2858	\$15,000	\$14,500	96.7	18			81	Estate Sale With Fiduciary Covenants ESTATE SALE/FDCY COV
28	3576-0815	\$5,000	\$23,300	466	18			33	Landlord/Tenant as Grantor/Grantee LNDLRD/TENANT SALE
29	3576-1041	\$62,533	\$110,700	177	17			99	Unclassified Exclusion UNCLASSFYD EXCLUSION
31	3576-2088	\$205,500	\$216,500	105.4	12			37	Financial Entity as Grantor/Grantee FINANCIAL CO GRNTR/E
33	3576-2590	\$20,400	\$24,100	118.1	18			37	Financial Entity as Grantor/Grantee FINANCIAL CO GRNTR/E
35	3577-0764	\$34,000	\$56,100	165	22			25	Insufficient market Exposure INSUF CNT MKT EXPOSUR
38	3577-1205	\$325,000	\$360,300	110.9	13			25	Insufficient market Exposure INSUF CNT MKT EXPOSUR
39	3577-1492	\$329,933	\$284,700	86.3	11			20	Multi-Parcel Conveyance (MPC) - Properties cannot (likely not) be sold separately MULTI-TOWN PROPERTY
49	3580-0989	\$16,533	\$24,100	145.8	18			37	Financial Entity as Grantor/Grantee FINANCIAL CO GRNTR/E
60	3581-1756	\$7,533	\$32,200	427.4	18			40	Business Affiliates as Grantor/Grantee BUSIN AFFIL GRNTR/E
61	3581-1759	\$7,533	\$37,900	503.1	18			40	Business Affiliates as Grantor/Grantee BUSIN AFFIL GRNTR/E
69	3584-1983	\$130,221	\$210,700	161.8	11			37	Financial Entity as Grantor/Grantee FINANCIAL CO GRNTR/E
70	3584-2643	\$5,000	\$30,200	604	18			25	Insufficient market Exposure INSUF CNT MKT EXPOSUR
83	3587-0232	\$42,533	\$50,000	117.6	18			37	Financial Entity as Grantor/Grantee FINANCIAL CO GRNTR/E
86	3588-0384	\$89,933	\$70,000	77.8	18			33	Landlord/Tenant as Grantor/Grantee LNDLRD/TENANT SALE
87	3588-0428	\$310,000	\$335,000	108.1	11			81	Estate Sale With Fiduciary Covenants ESTATE SALE/FDCY COV
95	3589-1385	\$7,000	\$29,000	414.3	18			33	Landlord/Tenant as Grantor/Grantee LNDLRD/TENANT SALE
96	3589-1756	\$165,000	\$187,800	113.8	11			38	Family/Relatives/Affil as Grantor/Grantee FAMILY/RELAT GRNTR/E
101	3590-0496	\$5,000	\$11,100	222	18			38	Family/Relatives/Affil as Grantor/Grantee FAMILY/RELAT GRNTR/E
102	3590-0521	\$10,000	\$13,600	136	18			25	Insufficient market Exposure INSUF CNT MKT EXPOSUR



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107	3590-2719	\$1,500,000	\$1,548,400	103.2	33			21	Multi-Parcel Conveyance (MPC) - Properties can be sold seperately MPC-CAN SELL SEPRTLY
109	3591-0895	\$90,000	\$3,588	4	22			90	RSA 79-A Current Use RSA 79-A CURRENT USE
114	3592-2824	\$152,900	\$204,400	133.7	11			81	Estate Sale With Fiduciary Covenants ESTATE SALE/FDCY COV
116	3593-0481	\$14,000	\$18,900	135	18			25	Insufficient market Exposure INSUF CNT MKT EXPOSUR
124	3594-1686	\$269,933	\$211,000	78.2	11			15	Improvements +/- Incomplete at Assmt date IMPRVMNT U/C AT ASMT
129	3595-0256	\$323,000	\$351,800	108.9	12			33	Landlord/Tenant as Grantor/Grantee LNDLRD/TENANT SALE
140	3596-1913	\$35,000	\$486,891	1391.1	12			45	Boundary adjustment BOUNDARY ADJUSTMT
156	3599-1997	\$350,000	\$326,578	93.3	11			90	RSA 79-A Current Use RSA 79-A CURRENT USE
158	3600-1747	\$128,000	\$216,600	169.2	11			81	Estate Sale With Fiduciary Covenants ESTATE SALE/FDCY COV
166	3602-1054	\$245,000	\$212,600	86.8	12			81	Estate Sale With Fiduciary Covenants ESTATE SALE/FDCY COV
168	3602-2795	\$13,000	\$30,000	230.8	18			25	Insufficient market Exposure INSUF CNT MKT EXPOSUR
169	3603-1022	\$80,000	\$44,300	55.4	22			21	Multi-Parcel Conveyance (MPC) - Properties can be sold seperately MPC-CAN SELL SEPRTLY
171	3603-2240	\$100,000	\$132,800	132.8	11			25	Insufficient market Exposure INSUF CNT MKT EXPOSUR
174	3604-1329	\$22,000	\$44,300	201.4	22			38	Family/Relatives/Affil as Grantor/Grantee FAMILY/RELAT GRNTR/E
178	3605-0298	\$20,000	\$14,300	71.5	18			25	Insufficient market Exposure INSUF CNT MKT EXPOSUR
180	3605-0754	\$10,000	\$18,500	185	18			25	Insufficient market Exposure INSUF CNT MKT EXPOSUR
185	3606-1025	\$500,000	\$571,500	114.3	33			33	Landlord/Tenant as Grantor/Grantee LNDLRD/TENANT SALE
191	3607-1395	\$146,000	\$171,200	117.3	11			81	Estate Sale With Fiduciary Covenants ESTATE SALE/FDCY COV

