SECTION 8

Statistical Analysis, Testing And Quality Control

Ratio Study Using 2008 Assessed Values, and 2007 assessed values considering Coefficient of dispersion and price related differential analysis for the sales period

Of 10/01/07 – 10/01/08

COMPARISON OF 2008 RATIO STUDY
USING 2007 & 2008 ASSESSED VALUES

MAP-BLK-LOT	LOCATION	DATE OF SALE	PRICE OF SALE	2007 ASSESSED VALUE	2007 RATIO	2008 ASSESSED VALUE	2008 RATIO
290-2-51	Colonial Seaside	10/01/07	175000	124000	0.71	170000	0.97
293-18-4	Kinsale Court	10/01/07	257000	285000	1.11	260000	1.01
177-35	15 Windmill Ln.	10/01/07	425000	356800	0.84	412600	0.97
167-9	485 High St.	10/02/07	355000	248900	0.7	345000	0.97
124-8-109	Merrill Ind. Dr.	10/02/07	125000	80500	0.64	125500	100
155-21-1	19A Campbell Dr.	10/02/07	255000	195200	0.77	247000	0.97
290-2-52	Colonial Seaside	10/04/07	170000	121000	0.71	165000	0.97
55-13-43	13 Fieldstone Circle	10/05/07	510000	491400	0.96	512500	100
164-1&2	152 Little River Rd.	10/05/07	280000	224200	0.8	271500	0.97
266-4-9	Cottages & Boars Head	10/09/07	325000	270500	0.83	317500	0.98
293-18-6	Kinsale Court	10/10/07	299000	300000	100	295000	0.99
293-18-11	Kinsale Court	10/10/07	290000	300000	1.03	295000	1.02
293-18-5	Kinsale Court	10/10/07	299000	310000	1.04	295000	0.99
293-18-1	Kinsale Court	10/10/07	240000	270000	1.13	250000	1.04
262-4	120 Glade Path	10/11/07	675000	478500	0.71	665000	0.99
210-3-73	H.B.T.P.	10/12/07	40000	27800	0.7	39000	0.98
295-64-10	Hampton Harbor Yacht	10/12/07	540000	449500	0.83	525000	0.97
282-27-37	6 Ashworth Ave.	10/12/07	190000	145000	0.76	185000	0.97
290-2-44	Colonial Seaside	10/12/07	134900	92000	0.68	125000	0.93
245-8-106	Sunpoint	10/15/07	239000	201000	0.84	239000	100
218-10-7	Seabury	10/16/07	120700	101500	0.84	123000	1.02
223-70-2	737 Ocean Blvd.	10/19/07	310000	323000	1.04	352000	1.14
178-23	2 Lamprey Terrace	10/22/07	279000	224500	0.8	271000	0.97
282-27-15	6 Ashworth Ave.	10/23/07	80000	65000	0.81	80000	100
295-55-1	8 Dustin Ave.	10/26/07	175000	110000	0.63	175000	100
119-1-1-B	121 Timber Swamp Rd.	10/29/07	300000	258600	0.86	314500	1.05
176-19-14	The Elms	10/29/07	209000	162000	0.78	209000	100
176-19-16	The Elms	10/30/07	209900	162000	0.77	209000	100
256-13-3	Boars Head	10/30/07	720000	505000	0.7	720000	100
151-4-20	St. Magnus	10/30/07	400000	336500	0.84	395000	0.99
220-13	8 Richard St.	10/31/07	280000	223000	0.8	274000	0.98
177-14	39 Windmill Ln.	10/31/07	430000	355000	0.83	419000	0.97
	32 SALES		**9,337,500**	**7,797,400**	**26.49**	**9,281,100**	**31.81**
	2007			**2008**			

Aggregate ratio	**7,797,400 / 9,337,500 = 0.835 = .84**	**9,281,100 / 9,337,500 = 0.994 = .99**
Mean ratio	**26.49 / 32 Sales = 0.828 = .83**	**31.81 / 32 Sales = 0.994 = .99**
PRD	**0.828 / 0.835 = 0.992**	**0.994 / 0.994 = 1.00**
Median Ratio	**16th & 17th = 0.81**	**16th & 17th = .99 + .99 = .99**
COD	**317 / 32 Sales = 9.90 / .81 = 12.23**	**71 / 32 Sales = 2.22 / .99 = 2.24**

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COMPARISON OF 2008 RATIO STUDY
USING 2007 & 2008 ASSESSED VALUES

MAP-BLK-LOT	LOCATION	DATE OF SALE	PRICE OF SALE	2007 ASSESSED VALUE	2007 RATIO	2008 ASSESSED VALUE	2008 RATIO
231-6-1	52 Tide Mill Rd.	11/1/2007	375000	308500	0.82	363000	0.97
126-41	3 Kershaw Ave.	11/1/2007	190000	222400	1.17	250200	1.32
197-20-3	107 Kings Hwy.	11/1/2007	125000	115000	0.92	125000	100
274-141	42 Nudd Ave.	11/2/2007	479900	328500	0.68	464500	0.97
180-5-73	Dunvegan Woods	11/2/2007	221000	190600	0.86	221000	100
296-108-16	Drift Resort	11/2/2007	144000	109000	0.76	140000	0.97
296-11-2	41 Ocean Blvd.	11/6/2007	183000	163300	0.89	183000	100
223-131-311	Beachside Condo	11/6/2007	79000	74600	0.94	80000	1.01
290-88-15	Beverly Condo	11/8/2007	89900	62500	0.7	86500	0.96
69-49	3 Burgundy Drive	11/9/2007	330000	277800	0.84	326000	0.99
144-60-104	Bluebay Terrace	11/13/2007	179900	176000	0.98	180000	100
290-72-B	4 Keefe Ave.	11/13/2007	135000	112000	0.83	134000	0.99
128-15	9 Blake Lane	11/14/2007	250000	195000	0.78	243300	0.97
266-8-5	Surfside 30	11/16/2007	312500	231000	0.74	310000	0.99
295-18-2	Hampton Harbor	11/19/2007	180000	104000	0.58	180000	100
282-27-C2	6 Ashworth Ave.	11/19/2007	102000	80000	0.78	102000	100
172-6-37	Hampton Meadows	11/20/2007	375000	334800	0.89	373500	100
133-68-1	Ocean Willows	11/20/2007	250000	204200	0.82	240500	0.96
282-183-233	Sands Contel	11/20/2007	89000	59000	0.66	85000	0.96
235-9-205	Ocean Club	11/20/2007	160000	135000	0.84	165000	1.03
282-27-39	6 Ashworth Ave.	11/20/2007	75000	65000	0.87	80000	1.07
282-27-34	6 Ashworth Ave.	11/20/2007	85000	65000	0.76	80000	0.94
282-27-11	6 Ashworth Ave.	11/21/2007	86000	75000	0.87	86000	100
126-27	16 Hackett Lane	11/26/2007	200000	189800	0.95	212600	1.06
166-35	457 High St.	11/26/2007	275000	261500	0.95	282000	1.03
266-26	33 Boars Head	11/26/2007	295000	233700	0.79	282100	0.96
235-11-15	Sandpiper Bay	11/26/2007	175000	82600	0.47	170000	0.97
190-12	31 Park Ave.	11/27/2007	205000	175000	0.85	205400	100
138-1-63	Hemlock Haven	11/27/2007	30000	37500	1.25	31000	1.03
265-46-1	17 Cole St.Condo.	11/27/2007	240000	145500	0.61	240000	100
282-27-5	6 Ashworth Ave.	11/28/2007	101000	80000	0.79	97000	0.96
106-3	11 Maplewood Dr.	11/29/2007	365000	315100	0.86	355700	0.97
107-44	7 Bourn Ave.	11/30/2007	270000	219800	0.81	262000	0.97
70-39	75 Hayden Circle	11/30/2007	420000	361800	0.86	399000	0.95
69-22	2 Stowecroft Dr.	11/30/2007	417000	398200	0.95	426000	1.02
	35 SALES		**7,489,200**	**6,188,700**	**29.12**	**7,461,300**	**35.02**
	2007		**2008**				

Aggregate ratio	**6,188,700 / 7,489,200 = .826**	**7,461,300 / 7,489,200 = .996 = 1.00**
Mean ratio	**29.12 / 35 Sales = .832**	**35.02 / 35 Sales = 1.001**
PRD	**.832 / .826 = 1.007**	**1.001 / 1.00 = 1.01**
Median ratio	**18th = .84**	**18th = 1.00**
COD	**352 / 35 Sales = 10.06 / .84 = 11.97**	**112 / 35 Sales = 3.2 / 1.00 = 3.20**

COMPARISON OF 2008 RATIO STUDY
USING 2007 & 2008 ASSESSED VALUES

MAP-BLK-LOT	LOCATION	DATE OF SALE	PRICE OF SALE	2007 ASSESSED VALUE	2007 RATIO	2008 ASSESSED VALUE	2008 RATIO
282-27-3	6 Ashworth Ave.	12/3/2007	89,000	70,000	0.79	83,000	0.93
295-15-20	Daniels Landing	12/3/2007	300,000	261,500	0.87	300,000	100
176-19-12	Elms @ Ross Colony	12/3/2007	230,000	180,000	0.78	215,000	0.93
290-2-41	Colonial Seaside	12/4/2007	123,000	92,000	0.75	125,000	1.02
71-8	871 Lafayette Rd.	12/6/2007	920,000	812,000	0.88	898,000	0.98
235-9-505	Ocean Club @ Lighthouse	12/7/2007	215,000	150,000	0.7	195,000	0.91
265-16-4	Greylock	12/10/2007	155,000	99,000	0.64	149,500	0.96
162-21	6 George Ave.	12/17/2007	324,900	315,300	0.97	327,000	1.01
147-16	37 Naves Rd.	12/17/2007	265,900	226,500	0.85	271,000	1.02
123-1-17	Hampton Town Est.	12/18/2007	225,000	196,200	0.87	244,400	1.09
295-64-18	Hampton Harbor	12/19/2007	615,000	500,000	0.81	590,000	0.96
221-13	15 Elaine Street	12/19/2007	292,500	264,300	0.9	293,300	100
116-36-1	1026 Ocean Blvd.	12/20/2007	1,750,000	1,266,200	0.72	1,749,800	100
290-164-202	Beach Haven	12/21/2007	334,900	330,000	0.99	330,000	0.99
133-21	143 North Shore Rd.	12/26/2007	241,000	179,500	0.74	233,500	0.97
	15 SALES		**6,081,200**	**4,942,500**	**12.26**	**6,004,500**	**14.77**
	2007			**2008**			

Aggregate ratio	**4,942,500 / 6,081,200 = .813 = .81**	**6,004,500 / 6,081,200 = 0.987 = .99**
Mean ratio	**12.26 / 15 Sales = .817 = .82**	**14.77 / 15 Sales = .985 = .99**
PRD	**.817 / .813 = 1.006**	**.985 / .987 = 1.00**
Median ratio	**8th = .81**	**8th = .99**
COD	**121 / 15 Sales = 8.07 / .81 = 9.96**	**68 / 15 Sales = 4.53 / .99 = 4.58**

COMPARISON OF 2008 RATIO STUDY
USING 2007 & 2008 ASSESSED VALUES

MAP-BLK-LOT	LOCATION	DATE OF SALE	PRICE OF SALE	2007 ASSESSED VALUE	2007 RATIO	2008 ASSESSED VALUE	2008 RATIO
305-48	47 Ocean Drive	1/2/2008	1,000,000	1,022,400	1.02	1,251,500	1.25
177-4	213-215 High St.	1/3/2008	265,000	216,200	0.82	260,000	0.98
209-112-11	21 Vrylena's Way	1/7/2008	450,000	361,500	0.8	433,500	0.96
265-48-2-3	21 Fuller Acres	1/8/2008	221,500	176,500	0.8	221,500	100
220-42-21	25 Playhouse Cr.	1/9/2008	475,000	468,700	0.99	499,500	1.05
223-163-1	709 Ocean Blvd.	1/10/2008	350,000	238,900	0.68	336,700	0.96
290-2-54	Colonial Seaside	1/11/2008	135,000	95,000	0.7	130,000	0.96
208-46-1	419 Winnacunnet Rd.	1/16/2008	415,000	341,500	0.82	399,200	0.96
193-69	11 Wentworth Rd.	1/17/2008	335,000	327,700	0.98	338,500	1.01
138-1-22	22 Hemlock Haven	1/18/2008	45,000	51,900	1.15	46,000	1.02
305-35	36 Ocean Dr.	1/22/2008	1,000,000	515,900	0.52	739,000	0.74
89-40	42 Carolan Ave.	1/22/2008	290,000	252,900	0.87	290,000	100
123-1-39	Hampton Town Est.	1/25/2008	224,000	194,300	0.87	236,600	1.06
147-25	29 Naves Rd.	1/29/2008	275,000	211,500	0.77	268,000	0.97
	14 SALES		**5,480,500**	**4,474,900**	**11.79**	**5,450,000**	**13.92**
	2007			**2008**			

Aggregate ratio	**4,474,900 / 5,480,500 = .817 = .82**	**5,450,000 / 5,480,500 = 0.994 = .99**
Mean ratio	**11.79 / 14 Sales = .842 = .84**	**13.92 / 14 Sales = .994 = .99**
PRD	**.842 / .817 = 1.031**	**.994 / .994 = 1.00**
Median ratio	**7th & 8th = 82 + 82 = .82**	**7th & 8th = 100 + 98 = .99**
COD	**161 / 14 Sales = 11.50 / .82 = 14.02**	**86 / 14 Sales = 6.14 / .99 = 6.20**

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COMPARISON OF 2008 RATIO STUDY
USING 2007 & 2008 ASSESSED VALUES

MAP-BLK-LOT	LOCATION	DATE OF SALE	PRICE OF SALE	2007 ASSESSED VALUE	2007 RATIO	2008 ASSESSED VALUE	2008 RATIO
144-10	16 Newman St.	2/1/2008	230,000	205,300	0.89	228,800	0.99
179-54	3 Janvrin Rd.	2/1/2008	389,900	295,100	0.76	379,000	0.97
282-43	1 Nudd Ave.	2/1/2008	600,000	256,900	0.43	580,000	0.97
189-12-1 7	One Park Ave.Condo.	2/4/2008	94,000	60,700	0.65	103,000	1.1
197-22-1	4 Tenth St.	2/6/2008	329,000	243,500	0.74	348,500	1.06
235-6-1&2&3	707 Ocean Blvd.	2/12/2008	525,000	300,000	0.57	525,000	100
290-164-101	Beach Haven	2/19/2008	330,000	325,000	0.98	325,000	0.98
179-6	293 High St.	2/19/2008	289,900	259,000	0.89	286,000	0.99
245-10-8	Ocean Meadow	2/19/2008	372,500	283,200	0.76	364,000	0.98
107-35	11 Bourn Ave.	2/20/2008	259,900	231,800	0.89	261,000	100
33-4-12	53 Gale Rd.	2/20/2008	640,000	612,500	0.96	640,000	100
296-108-1	Drift Resort	2/25/2008	209,000	152,000	0.73	203,000	0.97
6-3-2	4 Brooke's Ln.	2/26/2008	420,000	353,000	0.84	417,500	0.99
195-112-7	30 Vrylena's Way	2/29/2008	480,000	461,500	0.96	479,000	100
162-24	158 High St.	2/29/2008	425,000	303,000	0.71	416,500	0.98
	15 SALES		**5,594,200**	**4,342,500**	**11.76**	**5,556,300**	**14.98**
	2007			**2008**			

Aggregate ratio	**4,342,500 / 5,594,200 = 0.776 = .78**	**5,556,300 / 5,594,200 = 0.993 = .99**
Mean ratio	**11.76 / 15 Sales = .784 = .78**	**14.98 / 15 Sales = 0.999 = 1.00**
PRD	**.784 / .776 = 1.01**	**.999 / .993 = 1.006**
Median ratio	**8th = .76**	**8th = .99**
COD	**182 / 15 Sales = 12.13 / .76 = 15.96**	**31 / 15 Sales = 2.07 / .99 = 2.09**

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COMPARISON OF 2008 RATIO STUDY
USING 2007 & 2008 ASSESSED VALUES

MAP-BLK-LOT	LOCATION	DATE OF SALE	PRICE OF SALE	2007 ASSESSED VALUE	2007 RATIO	2008 ASSESSED VALUE	2008 RATIO
160-26	408 Lafayette Rd.	3/4/2008	729,400	481,000	0.66	711,000	0.97
280-60	195 Island Path	3/5/2008	147,800	108,700	0.74	147,000	0.99
172-6-25	Hampton Meadows	3/5/2008	430,000	374,900	0.87	408,000	0.95
235-12-5	Holiday Shores	3/7/2008	80,000	74,000	0.93	80,000	100
295-64-19	Hampton Yacht Club	3/10/2008	594,000	500,000	0.84	590,000	0.99
292-79-1	10 Fellows Ave.	3/10/2008	337,000	220,000	0.65	322,500	0.96
280-31	8 Cora Ave.	3/11/2008	136,500	100,700	0.74	136,200	100
280-42 & 49	183 Island Path	3/12/2008	151,000	101,400	0.67	150,700	100
222-18	11 Shirley Terrace	3/14/2008	210,000	196,800	0.94	221,500	1.05
280-26 & 16	186 Island Path	3/17/2008	142,000	93,000	0.65	142,000	100
91-4-1&92-5	87 Barbour Rd.	3/17/2008	700,000	526,900	0.75	685,500	0.98
236-1	65 Lafayette Rd.	3/21/2008	750,000	293,500	0.39	489,900	0.65
109-32	7 Cogger St.	3/21/2008	235,000	221,300	0.94	247,500	1.05
256-12	10 Dumas Ave.	3/21/2008	410,000	370,000	0.9	390,000	0.95
119-1-1-A	121 Timber Swamp Rd	3/24/2008	320,000	253,400	0.79	313,000	0.98
280-7&11&12	184 Island Path	3/24/2008	181,800	129,600	0.71	181,300	100
180-5-93	Dunvegan Woods	3/26/2008	189,000	186,600	0.99	190,000	1.01
163-37	12 Tobey Street	3/27/2008	282,000	243,500	0.86	279,500	0.99
218-10-4	Seabury	3/27/2008	125,000	99,000	0.79	125,000	100
295-64-4	Hampton Yacht Club	3/27/2008	550,000	501,000	0.91	551,000	100
33-4-22	46 Gale Rd.	3/27/2008	850,000	724,500	0.85	808,000	0.95
194-10-4	2 Fielding Way	3/28/2008	275,000	161,500	0.59	223,000	0.81
134-49-6	97 Acorn Rd.	3/31/2008	97,000	94,500	0.97	99,000	1.02
274-116	49 Highland Ave.	3/31/2008	289,000	165,300	0.57	282,000	0.98
160-35-306	Village at Hampton	3/31/2008	187,000	195,500	1.05	198,000	1.06
	25 SALES		**8,398,500**	**6,416,600**	**19.75**	**7,971,600**	**24.34**
	2007			**2008**			

Aggregate ratio	**6,416,600 / 8,398,500 = .764 = .76**	**7,971,600 / 8,398,500 = .949 = .95**
Mean ratio	**19.75 / 25 Sales = 0.79**	**24.34 / 25 Sales = .974 = .97**
PRD	**.79 / .764 = 1.034**	**.974 / .949 = 1.026**
Median ratio	**13th = .79**	**13th = .99**
COD	**314 / 25 Sales = 12.56 / .79 = 15.90**	**103 / 25 Sales = 4.12 / .99 = 4.16**

H9-6

COMPARISON OF 2008 RATIO STUDY
USING 2007 & 2008 ASSESSED VALUES

MAP-BLK-LOT	LOCATION	DATE OF SALE	PRICE OF SALE	2007 ASSESSED VALUE	2007 RATIO	2008 ASSESSED VALUE	2008 RATIO
282-74	47 Island Path	4/1/2008	230,000	166,200	0.72	230,700	100
273-5-1	70 Glade Path	4/1/2008	429,900	295,700	0.69	417,100	0.97
210-31-1	63 Kings Hwy.	4/2/2008	249,900	203,600	0.81	274,000	1.1
160-35-301	373 Lafayette Rd.	4/2/2008	199,000	182,500	0.92	199,000	100
172-6-82	82 Hampton Meadows	4/2/2008	415,000	366,100	0.88	398,500	0.96
180-5-60	Dunvegan Woods	4/4/2008	177,500	188,700	1.06	180,000	1.01
151-5-2	Seaborne	4/7/2008	502,500	406,300	0.81	491,000	0.98
133-61	27 Seaview Ave.	4/7/2008	285,000	203,900	0.72	276,000	0.97
178-43	10 Leavitt Rd.	4/9/2008	241,500	213,600	0.88	249,000	1.03
293-120-6	6 N St. #6	4/9/2008	128,500	96,000	0.75	128,000	100
183-13-1	146 Kings Hwy.	4/10/2008	233,000	148,800	0.64	233,000	100
166-046	23 Hutchinson	4/14/2008	221,500	217,100	0.98	236,000	1.07
245-8-109	Sunpoint	4/14/2008	215,000	201,000	0.93	239,000	1.11
133-14	12 Robin Ln.	4/15/2008	128,800	146,000	1.13	188,000	1.46
218-10-93	Seabury	4/15/2008	205,000	172,500	0.84	205,000	100
245-3-17	Royal Sands	4/16/2008	390,000	346,000	0.89	390,000	100
280-35	9 Cora Ave.	4/16/2008	112,500	77,000	0.68	112,300	100
280-30-1	11 Cora Ave.	4/16/2008	127,500	94,200	0.74	127,100	100
125-24-4	6 Baron Rd.	4/16/2008	620,000	516,300	0.83	605,900	0.98
293-130-2	23 N St.	4/18/2008	275,000	167,000	0.61	264,200	0.96
116-6	23 Wildrose Ln.	4/18/2008	323,000	240,600	0.74	313,100	0.97
296-108-21	Drift Resort	4/18/2008	149,000	112,000	0.75	145,000	0.97
280-61	197 Island Path	4/25/2008	147,800	108,700	0.74	147,000	0.99
282-80-1-2	15 Island Path	4/25/2008	250,000	166,000	0.66	210,500	0.84
176-26-87-5	Oaks @ Ross Colony	4/28/2008	114,900	100,000	0.87	115,000	100
293-7	132 Ashworth Ave.	4/28/2008	688,000	566,000	0.82	761,200	1.11
256-3	5 Dumas Ave.	4/29/2008	1,200,000	691,000	0.58	962,500	0.8
296-47-1&2&3	7 P Street	4/30/2008	520,000	369,500	0.71	506,500	0.97
	28 SALES		**8,779,800**	**6,762,300**	**22.38**	**8,604,600**	**28.25**
	2007			**2008**			

Aggregate ratio	**6,762,300 / 8,779,800 = .770 = .77**	**8,604,600 / 8,779,800 = 0.980 = .98**
Mean ratio	**22.38 / 28 Sales = 0.799 = .80**	**28.25 / 28 Sales = 1.008 = 1.01**
PRD	**.799 / .770 = 1.038**	**1.008 / 0.980 = 1.029 = 1.03**
Median ratio	**14th & 15th = 81 + 75 = 156 / 2 = .78**	**14th & 15th = 1.00**
COD	**292 / 28 Sales / .78 = 13.37**	**153 / 28 Sales = 5.46 / 1.00 = 5.46**

49-4

COMPARISON OF 2008 RATIO STUDY
USING 2007 & 2008 ASSESSED VALUES

MAP-BLK-LOT	LOCATION	DATE OF SALE	PRICE OF SALE	2007 ASSESSED VALUE	2007 RATIO	2008 ASSESSED VALUE	2008 RATIO
209-003-000	2 Vrylenas Way	5/1/2008	389,000	355,200	0.91	389,000	100
116-047-000	1019 Ocean Blvd.	5/1/2008	725,000	482,000	0.66	691,500	0.95
229-2-3	142 Landing Rd.	5/2/2008	292,500	259,300	0.89	284,500	0.97
192-063-000	38 Locke Rd.	5/2/2008	251,000	251,700	100	317,500	1.26
275-47-4	Sand Dollar	5/2/2008	185,000	131,500	0.71	183,000	0.99
222-30-7	Crossway Terrace	5/2/2008	73,000	71,000	0.97	78,000	1.07
123-1-70	Hampton Town Est.	5/2/2008	227,000	185,900	0.82	226,500	0.98
179-15A-000	324 High St.	5/5/2008	230,000	220,000	0.96	250,000	0.99
130-008-002	6 Dalton Lane	5/6/2008	190,000	157,100	0.83	185,500	0.98
210-15-12	North Beach Condo.	5/7/2008	177,000	144,000	0.81	176,500	100
303-015-000	24 Thornton St.	5/8/2008	435,000	334,300	0.77	429,000	0.99
133-68-3	Ocean Willows	5/14/2008	277,000	218,200	0.79	270,000	0.97
168-2-B3	Ocean Crest	5/14/2008	309,000	261,800	0.85	306,000	0.99
223-164	542 Winnacunnet Rd.	5/15/2008	187,000	131,100	0.7	183,000	0.98
290(94)&(123)	110-112 Ashworth Ave	5/15/2008	2,159,200	1,534,800	0.71	2,089,900	0.97
222-24	25 Emerald Ave.	5/16/2008	389,000	264,400	0.68	383,400	0.99
196-9-1	90 Kings Hwy.	5/17/2008	300,000	239,300	0.8	300,000	100
280-32	5 Ina Ave.	5/19/2008	136,500	100,700	0.74	136,200	100
172-6-120	Hampton Meadows	5/19/2008	435,000	392,900	0.9	415,500	0.96
172-6-66	Hampton Meadows	5/19/2008	407,000	379,700	0.93	403,500	0.99
176-26-85-1	Oaks @ Ross Colony	5/20/2008	153,500	135,000	0.88	153,000	100
128-43	41 Norton Rd.	5/20/2008	370,000	319,300	0.86	361,500	0.98
293-61	73 Ocean Blvd.	5/23/2008	1,650,000	810,500	0.49	1,481,900	0.9
138-8-1	23A Purington Ln.	5/27/2008	275,000	219,000	0.8	286,000	1.04
222-118-5	Horizons Condo	5/27/2008	79,000	81,500	1.03	97,000	1.23
209-1-4	98 Esker Rd.	5/28/2008	335,000	294,800	0.88	333,400	100
137-1-7(A&B)	13 Summerwood Dr.	5/28/2008	180,000	137,200	0.76	180,000	100
167-8-6	Meadow Pond	5/28/2008	275,000	197,000	0.72	260,000	0.95
125-45-2	2 Josephine Dr.	5/28/2008	295,000	282,300	0.96	306,000	1.04
88-56	154 Exeter Rd.	5/29/2008	355,000	305,200	0.86	344,000	0.97
151-1-12	Salt Meadow	5/30/2008	280,000	257,000	0.92	280,800	100
97-1-22	7 Nersesian Way	5/30/2008	540,000	567,200	1.05	541,000	100
124-8-106	Merrill Ind. Dr.	5/30/2008	183,600	99,000	0.54	171,000	0.93
56-20-4	Reddington Landing	5/30/2008	245,000	217,100	0.89	245,000	100
293-25	15 Perkins Ave.	5/30/2008	235,000	147,500	0.63	230,000	0.98
	35 SALES		**13,225,300**	**10,184,500**	**28.7**	**12,969,100**	**35.17**
	2007			**2008**			

Aggregate ratio	**10,184,500 / 13,225,300 = 0.77**	**12,969,100 / 13,225,300 = 0.98**
Mean ratio	**28.70 / 35 Sales = .82**	**35.17 / 35 Sales = 1.005 = 1.01**
PRD	**82 / .77 = 1.065**	**1.01 / .98 = 1.026**
Median ratio	**18th = .83**	**18th = .99**
COD	**361 / 35 Sales = 10.31 / .83 = 12.43**	**128 / 35 Sales = 3.66 / .99 = 3.69**

49-8

COMPARISON OF 2008 RATIO STUDY
USING 2007 & 2008 ASSESSED VALUES

MAP-BLK-LOT	LOCATION	DATE OF SALE	PRICE OF SALE	2007 ASSESSED VALUE	2007 RATIO	2008 ASSESSED VALUE	2008 RATIO
223-38-1	747 Ocean Blvd.	6/3/2008	615,000	374,000	0.61	588,000	0.96
115-17	29 Huckleberry Ln.	6/3/2008	335,500	277,700	0.83	335,000	100
218-10-48	Seabury	6/3/2008	120,000	101,500	0.85	120,000	100
196-25 & 14	76 Kings Hwy.	6/4/2008	275,000	163,000	0.59	269,000	0.98
210-3-63	H.B.T.P.	6/4/2008	250,000	24,500	0.98	27,500	1.1
285-7 & 5	7 Mary Avenue	6/5/2008	179,000	125,100	0.7	175,900	0.98
183-18-9	Butternut Hollow	6/6/2008	245,000	153,500	0.63	247,500	1.01
292-77-1	14 Fellows Avenue	6/9/2008	217,500	155,800	0.72	212,000	0.97
210-3-144	H.B.T.P.	6/9/2008	55,000	56,300	1.02	54,800	100
128-3-9	14 Raymond Ln.	6/13/2008	475,000	447,300	0.94	482,000	1.01
146-30	59 Mace Rd.	6/17/2008	359,000	342,200	0.95	382,000	1.06
221-7	446 Winnacunnet Rd.	6/19/2008	315,000	257,800	0.82	310,700	0.99
208-48-2	Ocean's Escape	6/19/2008	299,900	233,000	0.78	290,000	0.97
296-134-1	9 Dover Ave.	6/20/2008	315,000	206,000	0.65	301,400	0.96
180-5-9	Dunvegan Woods	6/23/2008	212,000	190,000	0.9	208,200	0.98
194-1-15	21 Alexander Dr.	6/24/2008	595,000	470,200	0.79	569,600	0.96
132-21	76 North Shore Rd.	6/24/2008	590,000	425,700	0.72	587,500	100
172-6-38	Hampton Meadows	6/26/2008	363,800	320,300	0.88	359,000	0.99
96-2-F	Great Meadow	6/27/2008	200,000	8,700	0.04	178,500	0.89
210-3-12	H.B.T.P.	6/27/2008	30,000	23,900	0.8	30,500	1.02
295-6-1	9 Fellows Ave.	6/27/2008	266,000	164,200	0.62	255,600	0.96
290-2-56	Colonial Oceanside	6/30/2008	138,000	95,000	0.69	130,000	0.94
290-2-46	Colonial Oceanside	6/30/2008	125,000	92,000	0.74	125,000	100
290-2-55	Colonial Oceanside	6/30/2008	112,000	95,000	0.85	130,000	1.16
98-28	43 Wild Rose Ln.	6/30/2008	577,000	426,200	0.74	520,000	0.9
6-16	743 Exeter Rd.	6/30/2008	360,000	349,100	0.97	369,000	1.03
133-29	131 North Shore Rd.	6/30/2008	255,000	198,000	0.78	250,500	0.98
	27 SALES		**7,654,700**	**5,776,000**	**20.59**	**7,509,200**	**26.8**
	2007			**2008**			

Aggregate ratio	**5,776,000 / 7,654,700 = 0.755 = .76**	**7,509,200 / 7,654,700 = 0.981 = .98**
Mean ratio	**20.59 / 27 Sales = 0.763 = .76**	**26.80 / 27 Sales = 0.992 = .99**
PRD	**.763 / .755 = 1.01**	**.992 / .981 = 1.011**
Median Ratio	**14th = .78**	**14th = 0.99**
COD	**335 / 27 Sales = 12.40 / .78 = 15.91**	**95 / 27 Sales = 3.52 / .99 = 3.55**

COMPARISON OF 2008 RATIO STUDY
USING 2007 & 2008 ASSESSED VALUES

MAP-BLK-LOT	LOCATION	DATE OF SALE	PRICE OF SALE	2007 ASSESSED VALUE	2007 RATIO	2008 ASSESSED VALUE	2008 RATIO
151-9-28	Bailey's Beach	7/1/2008	85,000	71,800	0.84	85,000	100
296-108-12	Drift Resort	7/1/2008	209,000	148,500	0.71	210,000	100
296-108-14	Drift Resort	7/1/2008	229,000	155,500	0.68	221,000	0.97
290-2-42	12 G Street	7/2/2008	136,000	92,000	0.68	125,000	0.92
209-12-1	78 Esker Rd.	7/2/2008	240,000	213,200	0.89	240,500	100
52-2	287 Exeter Rd.	7/2/2008	1,700,000	900,000	0.53	1,515,000	0.89
134-51-10	The Gables	7/3/2008	265,000	259,500	0.98	275,000	1.04
107/125 (6Lots)	Baron Rd.	7/3/2008	725,000	598,300	0.83	733,200	1.01
99-7-1	16 Nor'East Ln.	7/3/2008	1,133,300	1,039,200	0.92	1,137,000	100
151-8-6-B	544 High St.	7/3/2008	325,000	298,200	0.92	323,500	100
293-57	15 L Street	7/3/2008	300,000	220,100	0.73	314,500	1.05
194-15	68 Presidential Circle	7/7/2008	377,000	324,000	0.86	371,100	0.98
293-18-9	Kinsale Court	7/8/2008	269,900	285,000	1.06	260,000	0.96
218-10-96	Seabury	7/9/2008	185,000	140,000	0.76	180,000	0.97
134-51-15	The Gables	7/9/2008	264,000	264,500	100	275,000	1.04
245-3-19	Royal Sands	7/14/2008	425,000	325,500	0.77	408,000	0.96
128-29-2	41 Little River Rd.	7/14/2008	512,000	425,000	0.83	494,000	0.96
108-57-2	Hampton Mall	7/15/2008	50,000	32,100	0.64	43,000	0.86
68-7	226 Exeter Rd.	7/16/2008	252,500	235,100	0.93	260,000	1.03
172-6-8	Hampton Meadows	7/18/2008	430,000	393,900	0.92	414,000	0.96
293-58	9 L Street	7/21/2008	400,000	304,600	0.76	402,600	1.01
222-30-10	Crossway Terrace	7/21/2008	114,000	92,100	0.81	119,000	1.04
193-28	18 Bradstreet	7/23/2008	276,900	237,200	0.86	273,000	0.99
210-3-115	H.B.T.P.	7/23/2008	75,000	62,700	0.84	74,000	0.99
123-1-26	Hampton Town Est.	7/28/2008	240,000	198,400	0.83	242,000	1.01
130-8	2 Dalton Lane	7/30/2008	320,000	303,500	0.95	330,000	1.03
	26 SALES		**9,538,600**	**7,619,900**	**21.53**	**9,325,400**	**25.67**
	2007			**2008**			

Aggregate ratio	**7,619,900 / 9,538,600 = .80**	**9,325,400 / 9,538,600 = 0.978 = 0.98**
Mean ratio	**21.53 / 26 Sales = .828 = .83**	**25.67 / 26 Sales = .987 = .99**
PRD	**.828 / .800 = 1.035**	**.987 / .978 = 1.009**
Median ratio	**(13th & 14th) 83+84 = .83**	**(13th & 14th) = 1.00**
COD	**241 / 26 Sales = 9.27 / .83 = 11.17**	**85 / 26 Sales = 3.27 / 1.00 = 3.27**

49-10

COMPARISON OF 2008 RATIO STUDY
USING 2007 & 2008 ASSESSED VALUES

MAP-BLK-LOT	LOCATION	DATE OF SALE	PRICE OF SALE	2007 ASSESSED VALUE	2007 RATIO	2008 ASSESSED VALUE	2008 RATIO
116-8-2C	Dory Inn	8/1/2008	610,000	491,000	0.8	606,000	0.99
151-8-5-B	The Piers (540)	8/1/2008	339,000	263,000	0.78	329,000	0.97
129-4-14	9 Bear Path	8/4/2008	514,000	492,800	0.96	512,700	100
265-15-2E	Johnathans	8/5/2008	70,000	41,000	0.59	75,000	1.07
193-076-000	9 Carlson Rd.	8/5/2008	279,900	208,600	0.75	277,000	0.99
266-9-8	Boars Head 8	8/6/2008	415,000	321,500	0.77	400,000	0.96
209-49-1-D	Ocean Vista	8/7/2008	300,000	260,000	0.87	304,500	1.02
138-1-83	Hemlock Haven	8/8/2008	169,000	129,000	0.76	167,500	0.99
138-1-74	Hemlock Haven	8/8/2008	47,000	43,400	0.92	44,900	0.96
218-10-23	Seabury	8/11/2008	118,000	102,500	0.87	120,000	1.02
98-38	16 Huckleberry Ln.	8/12/2008	389,000	260,500	0.67	360,300	0.93
134-57-1	4 Shaw Street	8/13/2008	575,000	416,500	0.72	572,800	100
134-34	997 Ocean Blvd.	8/13/2008	340,000	319,500	0.94	394,100	1.16
293-2-1	Beach Hideway	8/15/2008	124,000	76,500	0.62	123,000	0.99
222-59-5	Twin Oak	8/19/2008	64,300	83,900	1.3	96,000	1.49
161-30-A	37 Towle Ave.	8/19/2008	252,000	197,300	0.78	255,000	1.01
14-21	4 Bride Hill	8/20/2008	392,000	376,000	0.96	396,000	1.01
193-42	18 Carlson Rd.	8/20/2008	245,000	230,200	0.94	248,000	1.01
157-2A-17	Hampton Woods	8/22/2008	270,000	274,500	1.02	312,000	1.16
172-6-13	Hampton Meadows	8/25/2008	374,000	328,800	0.88	371,500	0.99
166-45	5 Hutchinson	8/25/2008	250,000	243,800	0.98	263,000	1.05
106-19	16 Maplewood	8/27/2008	360,000	297,900	0.83	345,100	0.96
133-072	20 Seaview Ave.	8/27/2008	355,000	227,700	0.64	337,500	0.95
138-1-11	Hemlock Haven	8/28/2008	30,000	42,200	1.41	41,000	1.37
209-24-8	50 Acadia	8/29/2008	300,000	247,500	0.83	308,000	1.03
266-2-5	Tide Meadows	8/29/2008	395,000	357,500	0.91	401,000	1.02
210-15-6	North Beach	8/29/2008	180,000	140,500	0.78	182,000	1.01
266-8-4	Surfside 30	8/29/2008	279,000	215,000	0.77	285,000	1.02
	28 SALES		**8,036,200**	**6,688,600**	**24.05**	**8,127,900**	**29.13**
	2007			**2008**			

Aggregate ratio	**6,688,600 / 8,036,200 = .832 = .83**	**8,127,900 / 8,036,200 = 1.01**
Mean ratio	**24.05 / 28 Sales = 0.859 = .86**	**29.13 / 28 Sales = 1.04**
PRD	**.859 / .832 = 1.032**	**1.04 / 1.01 = 1.03**
Median ratio	**14th & 15th = 0.83**	**14th & 15th = 101 + 101 = 1.01**
COD	**348 / 28 Sales = 12.43 / .83 = 14.97**	**174 / 28 Sales = 6.21 / 1.01 = 6.15**

49-11

COMPARISON OF 2008 RATIO STUDY
USING 2007 & 2008 ASSESSED VALUES

MAP-BLK-LOT	LOCATION	DATE OF SALE	PRICE OF SALE	2007 ASSESSED VALUE	2007 RATIO	2008 ASSESSED VALUE	2008 RATIO
150-28	23 Mill Pond Lane	9/3/2008	275,000	223,500	0.81	258,000	0.94
245-3-12	Royal Sands	9/8/2008	400,000	345,000	0.86	399,500	100
161-038	28 Towle Ave.	9/10/2008	295,000	290,800	0.99	322,500	1.09
43-20-H08	41 Reddington Landing	9/15/2008	260,000	266,700	1.03	328,000	1.26
172-6-24	Hampton Meadows	9/15/2008	392,000	371,100	0.95	387,000	0.99
124-6-45	Drakes Landing	9/15/2008	415,000	387,500	0.93	414,500	100
211-6-1	789 Ocean Blvd.	9/15/2008	783,000	531,100	0.68	773,000	0.99
223-75-9	Water Glade Villa	9/16/2008	185,000	180,000	0.97	239,000	1.29
109-31	5 Cogger Street	9/16/2008	247,500	219,800	0.89	259,200	1.05
265-2-1	Coast View	9/17/2008	270,000	229,100	0.85	275,000	1.02
245-3-19	Royal Sands	9/18/2008	348,000	325,500	0.94	408,000	1.17
208-001A-5	19 Fielding Lane	9/22/2008	643,000	576,500	0.9	649,000	1.01
293-133-1	17 N Street	9/23/2008	250,000	183,000	0.73	261,000	1.04
13-6	28 Ashbrook Drive	9/26/2008	347,000	341,100	0.98	349,500	1.01
223-42	14 Gill Street	9/26/2008	300,000	208,300	0.69	286,300	0.95
95-2-2	199 Woodland Rd.	9/29/2008	220,000	145,000	0.66	177,000	0.8
164-33	12 Taylor Street	9/30/2008	317,000	249,700	0.79	312,000	0.98
	17 SALES		**5,947,500**	**5,073,700**	**14.65**	**6,098,500**	**17.59**
	2007			**2008**			

Aggregate ratio	**5,073,700 / 5,947,500 = .853 = .85**	**6,098,500 / 5,947,500 = 1.025 = 1.03**
Mean ratio	**14.65 / 17 Sales = 0.862 = .86**	**17.59 / 17 Sales = 1.034 = 1.03**
PRD	**.862 / .853 = 1.01**	**1.034 / 1.025 = 1.009 = 1.01**
Median ratio	**9th = .89**	**9th = 1.01**
COD	**163 / 17 Sales = 9.59 / .89 = 10.77**	**128 / 17 Sales / 1.01 = 7.45**

H9-12

ASSESSMENT RATIO STUDY
HAMPTON, N.H. 9300 PARCELS

COMPARISON OF OLD 2007 ASSESSMENTS TO NEW 2008 ASSESSMENTS

COMPARISON

No. Sales	Month-Year	10-1-07 Total Sale Prices	10-1-08 Total Sale Prices	2008 Total Assessments	Total 2008 Ratios	2008 Weighted Mean	2008 Mean Ratio	2008 Median Ratio	2008 Price Rel. Diff.	2008 Coeff. of Dispersion
32	OCTOBER-2007	9,337,500		9,281,100	31.81	0.99	0.99	0.99	1.000	2.24
35	NOVEMBER-2007	7,489,200		7,461,300	35.62	1.00	1.00	1.00	1.001	3.20
15	DECEMBER-2007	6,081,200		6,004,500	14.77	0.99	0.99	0.99	1.000	4.58
14	JANUARY-2008	5,480,500		5,450,000	13.92	0.99	0.99	0.99	1.000	6.20
15	FEBRUARY-2008	5,594,200		5,556,300	14.98	0.99	1.00	0.99	1.006	2.09
25	MARCH-2008	8,398,500		7,971,600	24.34	0.95	0.97	0.99	1.026	4.16
28	APRIL-2008	8,779,800		8,604,600	28.25	0.98	1.01	1.00	1.030	5.46
35	MAY-2008	13,225,300		12,969,100	35.17	0.98	1.01	0.99	1.026	3.69
27	JUNE-2008	7,654,700		7,509,200	26.80	0.98	0.99	0.99	1.011	3.55
26	JULY-2008	9,538,600		9,325,400	25.67	0.98	0.99	1.00	1.009	3.27
28	AUGUST-2008	8,036,200		8,127,900	29.13	1.01	1.04	1.01	1.030	6.15
17	SEPTEMBER-2008	5,947,500		6,098,500	17.59	1.03	1.03	1.01	1.010	7.45
						(.987)				
297		95,563,200		94,359,500	297.45	0.99	1.00	1.00	1.015	4.13

No Sales	Month-Year	10-1-07 Total Sale Prices	10-1-08 Total Sale Prices	2007 Total Assessments	Total 2007 Ratios	2007 Weighted Mean	2007 Mean Ratio	2007 Median Ratio	2007 Price Related Diff.	2007 Coeff. of Dispersion
32	OCTOBER-2007	9,337,500		7,797,400	26.49	0.84	0.83	0.81	0.992	12.23
35	NOVEMBER-2007	7,489,200		6,188,700	29.12	0.83	0.83	0.84	1.007	11.97
15	DECEMBER-2007	6,081,200		4,942,500	12.26	0.81	0.82	0.81	1.006	9.96
14	JANUARY-2008	5,480,500		4,474,900	11.79	0.82	0.84	0.82	1.031	14.02
15	FEBRUARY-2008	5,594,200		4,342,500	11.76	0.78	0.78	0.76	1.010	15.96
25	MARCH-2008	8,398,500		6,416,600	19.75	0.76	0.79	0.79	1.034	15.90
28	APRIL-2008	8,779,800		6,762,300	22.38	0.77	0.80	0.78	1.038	13.37
35	MAY-2008	13,225,300		10,184,500	28.70	0.77	0.82	0.83	1.065	12.43
27	JUNE-2008	7,654,700		5,776,000	20.59	0.76	0.76	0.78	1.010	15.91
26	JULY-2008	9,538,600		7,619,900	21.53	0.80	0.83	0.83	1.035	11.17
28	AUGUST-2008	8,036,200		6,688,600	24.05	0.83	0.86	0.83	1.032	14.97
17	SEPTEMBER-2008	5,947,500		5,073,700	14.65	0.85	0.86	0.89	1.010	10.77
						(0.798)				
297		95,563,200		76,267,600	243.07	0.80	0.82	0.82	1.025	13.16

49-13

National Brand 45-606 Eye-Ease® 45-300 2-Pack Made in USA

2008 RATIO STUDY
RESIDENTIAL: (10-1-07) to (10-1-08)
USING 2008 + 2007 ASSESSMENTS

Prepared By | Initials | Date
Approved By

CATEGORY	TOTAL Sale PRICE	TOTAL ASSESSED 2008	TOTAL RATIO 2008	TOTAL SALES	TOTAL DEV.
ALL SALES	95,563,200	94,359,500	297.45	297	12270
LAND SALES	4,047,400	3,907,400	16.41	17	-60
COMMERCIAL	9,829,200	9,227,100	12.68	13	-131
RESIDENTIAL	81,686,600	81,225,000	268.36	267	1036

2008 ASSESSMENTS

AGGREGATE 81,225,000/81,686,600 = 0.994 = .99
MEAN RATIO 268.36 ÷ 267 = 1.005 = 1.01
Price Related Diff. 1.005 ÷ 0.994 = 1.011
MEDIAN RATIO 134th = 1.00
COEF. OF DISP. 1036 ÷ 267 = 3.88 ÷ 1.00 = 3.88

CATEGORY	TOTAL SALES	2007 ASSESSED	2007 RATIOS	TOTAL SALES	TOTAL DEV.
ALL SALES	95,563,200	76,267,600	243.07	297	3204
LAND SALES	4,047,400	2,799,600	11.42	17	-151
COMMERCIAL	9,829,200	6,318,200	8.84	13	-127
RESIDENTIAL	81,686,600	67,149,800	222.81	267	2926

2007 ASSESSMENTS

AGGREGATE: 67,149,800/81,686,600 = 0.822 = .82
MEAN RATIO: 222.81 ÷ 267 SALES = 0.834 = .83
Price Rel. Dif.: .834 ÷ .822 = 1.015
MEDIAN RATIO: 134th = .83
COEF. OF DISP.: 2926 ÷ 267 = 10.96 ÷ .83 = 13.20

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National Brand 45-606 Eye-Ease 45-306 2-Pack Made in USA

2008 RATIO STUDY

LAND ONLY- (10-1-07) TO (10-1-08)

USING 2008 ASSESSMENTS

USING 2007 ASSESSMENTS

MAP-BLOCK-LOT	Sale PRICE	2008 Assmt	RATIO	2007 Assmt	RATIO
280-60	147800	147000	0.99	108700	0.74
280-31	136500	136200	1.00	100700	0.74
280-(42+49)	151000	150700	1.00	101400	0.67
280-(26+16)	142000	142000	1.00	93000	0.65
91-(4-1)+92-5	700000	685500	0.98	526900	0.75
280-(7+11+12)	181800	181300	1.00	129600	0.71
194-10-4	275000	223000	0.81	161500	0.59
280-35	112500	112300	1.00	77000	0.68
280-30	127500	127100	1.00	94200	0.74
280-61	147800	147000	0.99	108700	0.74
130-8-2	190000	185500	0.98	157100	0.83
280-32	136500	136200	1.00	100700	0.74
196-(25+14)	275000	269000	0.98	163000	0.61
285-(7+5)	179000	175900	0.98	125100	0.70
96-2-F	200000	178500	0.89	8700	0.04
107/125 (6 Lots)	725000	733200	1.01	598300	0.83
95-2-2	220000	177000	0.80	145000	0.66
17 SALES	4,047,400	3,907,400	16.41	2,799,600	11.42

2008 ASSESSMENTS

AGGREGATE: 3,907,400 / 4,047,400 = 0.965 = 0.97

MEAN RATIO: 16.41 ÷ 17 SALES = 0.965 = 0.97

PRICE REL. DIFF.: 0.965 ÷ 0.965 = 1.000

MEDIAN RATIO: 9th Sale = 0.99

COEF. OF DISP.: 60 ÷ 17 SALES = 3.53

2007 ASSESSMENTS

AGGREGATE: 2,799,600 / 4,047,400 = 0.692 = .69

MEAN RATIO: 11.42 ÷ 17 SALES = 0.672 = .67

PRICE RELATED DIF.: 0.672 ÷ 0.692 = 0.971

MEDIAN RATIO: 9th Sale = 0.71

COEF. OF DISP.: 151 ÷ 17 Sales = 8.88 ÷ .71 = 12.51

National Brand 45-606 Eye-Ease® 45-306 2-Pack Made in USA

2008 RATIO STUDY
COMMERCIAL: (10-1-07) TO (10-1-08)
USING 2008 + 2007 ASSESSMENTS

	Initials	Date
Prepared by		
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MAP-BLOCK-LOT	Sale PRICE	2008 ASSMT	RATIO	2007 ASSMT	RATIO
124-8-109	125000	125500	1.00	80500	0.64
126-41	190000	250200	1.32	222400	1.17
71-8	920000	898000	0.98	812000	0.88
189-12-17	94000	103000	1.10	60700	0.65
160-26	729400	711000	0.97	481000	0.66
236-1	750000	489900	0.65	293500	0.39
293-7	688000	761200	1.11	566000	0.82
290 (94-123)	2,159,200	2,089,900	0.97	1,534,800	0.71
293-61	1,650,000	1,481,900	0.90	810,500	0.49
124-8-106	183600	171000	0.93	99000	0.54
132-21	590000	587500	1.00	425700	0.72
52-2	1,700,000	1,515,000	0.89	900,000	0.53
108-57-2	50000	43000	0.86	32100	0.64
13 SALES	9,829,200	9,227,100	12.68	6,318,200	8.84

2008 ASSESSMENTS

AGGREGATE: 9,227,100 / 9,829,200 = 0.939 = .94

MEAN RATIO: 12.68 ÷ 13 SALES = 0.975 = .98

PRICE REL. DIFF.: .975 ÷ .939 = 1.038

MEDIAN RATIO: 7th SALE = 0.97

COEF. OF. DISP.: 131 ÷ 13 SALES = 10.08 ÷ .97 = 10.39

2007 ASSESSMENTS

AGGREGATE: 6,318,200 / 9,829,200 = 0.643 = .64

MEAN RATIO: 8.84 ÷ 13 SALES = 0.680 = .68

PRICE REL. DIFF.: .68 ÷ .643 = 1.058

MEDIAN RATIO: 7th SALE = 0.65

COEF. OF DISP.: 127 ÷ 13 SALES = 9.77 ÷ .65 = 15.03

National Brand 45-606 Eye-Ease 45-306 2-Pack Made in USA

2008 RATIO STATISTICS

USING NEW 2008 ASSESSMENTS

COMPARED TO 2007 ASSESSMENTS

(10-1-07)(10-1-08)

	Initials	Date
Prepared By		
Approved By		

	1	2	3	4	5	6
~~Assmt~~ YR.	STRATA CATEGORY	RATIO WEIGHTED MEAN	RATIO MEAN	RATIO MEDIAN	PRICE RELATED DIFF.	COEFF. OF DISPERSION
2008	ALL SALES	0.99	1.00	1.00	1.015	4.13
2007	ALL SALES	0.80	0.82	0.82	1.025	13.16
2008	RESIDENTIAL	0.99	1.01	1.00	1.011	3.88
2007	RESIDENTIAL	0.82	0.83	0.83	1.015	13.20
2008	LAND ONLY	0.97	0.97	0.99	1.000	3.53
2007	LAND ONLY	0.69	0.67	0.71	0.971	12.51
2008	Commercial	0.94	0.98	0.97	1.038	10.39
2007	Commercial	0.64	0.68	0.65	1.058	15.03

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