MUNICIPALITY:

Town of Windham, NH

ASSESSMENT YEAR:

2010

REVALUATION

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SECTION 1

Letter of Transmittal

Board of Selectmen
Town of Windham
3 North Lowell Road
Windham, NH 03087

December 1, 2010

LETTER OF TRANSMITTAL

Dear Members of the Board:

The following report is intended to document the entire process associated with the data collection, review, analysis and reporting necessary to render a credible opinion of value(s) in accordance with RSA 21-J:14-b, and "Standard 6" of the Uniform Standards of Professional Appraisal Practice (USPAP, 2010).

The intended client of this report is the **Board of Selectmen**. Other users of this report include the public, Windham property owners, municipal officials, and the New Hampshire Department of Revenue. The intended use of this report is to provide a basis for the valuation of all real property in the Town of Windham as required by RSA 75:1[1]. The value herein is estimated as of **April 1, 2010** as required by RSA 74:1[2] and RSA 76:2[3].

Type and Definition of Value Utilized in this Report: The type of value expressed in this report is "market" value, and is defined in RSA 75:1 as: "the property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor".

An expanded definition of "Market Value" as defined within the NH Department of Revenue, Property Appraisal Division's "600 Rules", establishes the market value of a property must meet the following criteria:

(a) Is the most probable price, not the highest, lowest or average price;
(b) Is expressed in terms of money;
(c) Implies a reasonable time for exposure to the market;

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[1] **75:1 How Appraised. –** See page 9 for RSA language.

[2] **74:1 Annual List. –** The selectmen of each town shall annually make a list of all the polls and shall take an inventory of all the estate liable to be taxed in such town as of April 1.

[3] **76:2 Property Tax Year. –** The property tax year shall be April 1 to March 31 and all property taxes shall be assessed on the inventory taken in April of that year.

(d) Implies that both buyer and seller are informed of the uses to which the property may be put;

(e) Assumes an arm's length transaction in the open market;

(f) Assumes a willing buyer and a willing seller, with no advantage being taken by either buyer or seller; and

(g) Recognizes both the present use and the potential use of the property.[4]

Identification of the Property Rights Assessed in this Report: The type of property rights is "fee simple". Fee simple estate is defined as: "Absolute ownership unencumbered by any other interest or estate; subject only to the limitations imposed by the government powers of taxation, eminent domain, police power, and escheat (the right of government to take title to property when there are no apparent heirs."[5]

Extent of Property Inspections: The Town Assessor has conducted an on-going program in accordance with RSA 75:8 to annually identify construction activity and re-inspect a segment of property in Windham[6]. The program's goal, which started in 2000, was to personally view 20% of all improved property annually and avoid the expense of a full measure and list in a revaluation year. The 2010 valuation plan involved the continuing annual inspection program identifying property that changed; including sales verification and building permit activity inspections.

Inspections consisted of a site visit, contact with inhabitants, and a full interior and exterior inspection where permitted. All property is physically inspected, inside and out, and critical features are identified and noted. If a complete interior inspection was not possible, elements typically found in this type of property have been estimated by the data collector. Historical information is gathered from multiple sources, including the Town's building department files, property owners, neighbors, and others considered reliable. Windham does not require RSA 74:1 inventory response forms from residents.

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[4] NH Department of Revenue, Property Appraisal Division, "600 Rules"; Rev 601.14.

[5] The Dictionary of Real Estate Appraisal, Fifth Edition, 2010, Page 78.

[6] RSA 75:8 Revised Inventory. – See page 9 for RSA language.

Ad Valorem Taxation:

The phrase ad valorem is Latin for "according to value". In the case of municipal property taxes, property owners have their property assessed on a periodic basis by a public tax assessor. The assessed value of the property is then used to compute an annual tax, which is levied on the owner by his or her municipality. Ad valorem taxes such as this are incurred through ownership of an asset, and contrast to transactional taxes such as sales taxes, which are incurred only at the time of transaction.

As defined in the Uniform Standards of Professional Appraisal Practice (USPAP), **a mass appraisal** is, "*The process of valuing a universe of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing*."

It may also be described as the appraisal of multiple properties, as of a given date, by a systematic and uniform application of appraisal methods and techniques that allow for statistical review and analysis of results. A mass appraisal establishes an individual property value for each property in a group of properties as of a certain date.

An ad valorem mass appraisal is based on the same appraisal and economic theories as a single property appraisal. The primary difference is in the scope and quality control of work. Single-property appraisal generally requires only one person to research and analyze data and appraisal judgments and decisions. Quality is measured via the comparability of the sales. Mass appraisal generally requires various people to contribute to the process, using standardized procedures in developing data for various properties. Quality is measured using statistical procedures to test appraised values against sale prices. Both mass and single-property appraisals are exercises in applied economic analysis. Both require the use of logical, systematic methods for the collecting, analyzing and processing of data to produce supportive, well documented value estimates.

Applicable New Hampshire Statutes:

75:1 How Appraised. – The selectmen shall appraise open space land pursuant to RSA 79-A:5, open space land with conservation restrictions pursuant to RSA 79-B:3, land with discretionary easements pursuant to RSA 79-C:7, residences on commercial or industrial zoned land pursuant to RSA 75:11, earth and excavations pursuant to RSA 72-B, and all other taxable property at its market value. Market value means the property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor. The selectmen shall receive and consider all evidence that may be submitted to them relative to the value of property, the value of which cannot be determined by personal examination.

75:8 Revised Inventory. – I. Annually, and in accordance with state assessing guidelines, the assessors and selectmen shall adjust assessments to reflect changes so that all assessments are reasonably proportional within that municipality. All adjusted assessments shall be included in the inventory of that municipality and shall be sworn to in accordance with RSA 75:7.

II. Assessors and selectmen shall consider adjusting assessments for any properties that:

- (a) They know or believe have had a material physical change;
- (b) Changed in ownership;
- (c) Have undergone zoning changes;
- (d) Have undergone changes to exemptions, credits or abatements;
- (e) Have undergone subdivision, boundary line adjustments, or mergers; or
- (f) Have undergone other changes affecting value.

75:9 Separate Tracts. – Whenever it shall appear to the selectmen or assessors that 2 or more tracts of land which do not adjoin or are situated so as to become separate estates have the same owner, they shall appraise and describe each tract separately and cause such appraisal and description to appear in their inventory. In determining whether or not contiguous tracts are separate estates, the selectmen or assessors shall give due regard to whether the tracts can legally be transferred separately under the provisions of the subdivision laws including RSA 676:18, **RSA 674:37-a**, and RSA 674:39-a.

674:37-a Effect of Subdivision on Tax Assessment and Collection. – The collection of taxes with respect to land being subdivided shall be governed by the following provisions:

I. If approval of a subdivision plat has been granted on or before April 1 of a particular tax year, giving the owner a legal right to sell or transfer the lots, parcels or other divisions of land depicted on the plat without further approval or action by the municipality, then such lots or parcels shall for that tax year be assessed and appraised as separate estates pursuant to RSA 75:9, whether or not any such sale or transfer has actually occurred, and shall continue to be so assessed unless and until subdivision approval is revoked under RSA 676:4-a, or the parcels are merged pursuant to RSA 674:39-a.

356-B:3 Definitions. – VII. ""Condominium unit" means a unit together with the undivided interest in the common area appertaining to that unit. **XVIII**. ""Interest in a unit" and ""interest in a condominium unit", when not modified by the word ""undivided," include without limitation any fee simple interest, leasehold interest for a term of more than 5 years, life estate and, for the purposes of this subdivision and subdivision IV, Administration and Enforcement, time sharing interest.

XX. ""Limited common area" means a portion of the common area reserved for the exclusive use of those entitled to the use of one or more, but less than all, of the units.

356-B:4 Separate Titles and Taxation. – Each condominium unit shall constitute for all purposes a separate parcel of real property, distinct from all other condominium units. If there is any unit or units owned by any person other than the declarant, each such unit or units shall be subject to separate assessment and taxation by each assessing authority and special district for all types of taxes authorized by law. Each unit in which time sharing interests, as defined in RSA 356-B:3, XXVIII, have been created shall be valued for purposes of real property taxation as if such unit were owned by a single taxpayer.

Cyclical Revaluation Rev 601.08 "Cyclical revaluation" means the process of performing a full revaluation utilizing a systematic measure and listing of all properties over 3, 4, or 5 years and full statistical updates, analyses, and ratio studies, as prescribed in Rev 602.06 and Rev 602.07, performed in the year that new market values are applied.

Full Revaluation Rev 601.11 "Full revaluation" means a complete measure, listing and valuation of all taxable and nontaxable properties in a municipality with or without use of, or access to, existing or prior appraisal data.

Listing Rev 601.13 "Listing" means recording a description of the interior and exterior attributes of any improvements.

Measure Rev 601.16 "Measure" means a physical inspection and recording and sketching of the exterior dimensions of any improvements.

Partial Revaluation Rev 601.21 "Partial revaluation" means a valuation of:

(a) A specified portion of a municipality or any individual property or properties using a full data collection effort completed with or without use of or access to existing or prior appraisal data; or
(b) A specified portion of a municipality using less than a complete data collection effort.

Statistical Update Rev 601.24 "Statistical update" means to maintain proportionality by analyzing market sales throughout the entire municipality to identify and implement needed value changes to the affected areas or classes of property.

Certification of Value:

The undersigned certifies that, to the best of my knowledge and belief:

1) The statements of fact contained in this report are true and correct.

2) The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and is my personal, impartial, and unbiased professional analyses, opinions and conclusions.

3) I have no present or prospective interest in the property that is the subject of this report[7], and I have no personal interest with respect to the parties involved; except that interest which may be construed from my employment with the Town of Windham as Assessor.

4) I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.

5) My engagement in this assignment was not contingent upon developing or reporting predetermined results.

6) My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.

7) The analyses, opinions and conclusions were developed, and this report has been prepared in conformity with "Standard 6" of the Uniform Standards of Professional Appraisal Practice[8].

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[7] With exception of property that I own in Windham located at 61 Kendall Pond Road, Parcel 9-A-1700.

[8] 2010-2011 Edition USPAP, Appraisal Standards Board/The Appraisal Foundation

8) I have made a personal inspection of the majority of property that is the subject of this report and, where unsuccessful in inspecting, relied upon the data compiled over time and maintained in the CAMA system.

9) My opinion of the total market value, pursuant to RSA 75:1, and the NH Department of Revenue, Property Appraisal Division "600" Rules, Rev. 601.14, for the assessed property identified in Section II of this report, as of **April 1, 2010**, is:

Two Billion, One Hundred Forty Four Million, Three Hundred Seventeen Thousand, Five Hundred Dollars

$2,144,317,500

(reference "Brief Description of Assessed Properties" on page 20 for value distribution)

Rex A. Norman, CNHA
Assessor, Town of Windham

SECTION 2

Scope of Work

Identification of Assumptions and Limiting Conditions:

Acceptance of and/or use of this appraisal report constitutes acceptance of the foregoing general assumptions and general limiting conditions. Any exceptions to the following Assumptions and Limiting Conditions will be documented on the individual property record cards, when applicable.

1) I have not personally reviewed every deed to every assessed property. For this appraisal, no responsibility is assumed for the legal description provided or for matters pertaining to legal issues and/or title.

2) The properties were assumed to be free of any and all liens and encumbrances. Each property has also been appraised as though under responsible ownership and competent management.

3) I have not viewed surveys of each assessed property. I relied upon tax maps and other materials available in the Municipality in the course of estimating physical dimensions and the acreage associated with assessed properties.

4) I have assumed that the utilization of the land and any improvements is located within the boundaries of the property described, and unless otherwise noted, the value assumes no encroachment on adjoining properties.

5) The appraisal assumes that there are no hidden or unapparent conditions associated with the properties, subsoil, or structures, which would render the properties (land and/or improvements) more or less valuable.

6) The appraisal assumes that the properties and/or the landowners are in full compliance with all applicable federal, state, and local environmental regulations and laws.

7) The appraisal assumes that all applicable zoning and use regulations have been complied with.

8) The appraisal assumes that all required licenses, certificates of occupancy, consents, or other instruments of legislative or administrative authority from any private, local, state, or national government entity have been obtained for any use on which the value opinions contained within this report are based.

9) Unless otherwise stated in this report, the values estimated are based on the assumption that property is not negatively affected by the existence of hazardous substances or detrimental environmental conditions. The Town Appraiser is not an expert in the identification of hazardous substances or detrimental environmental conditions. A routine inspection of and inquiries about property did not develop any information that indicated any apparent significant hazardous substances or detrimental environmental conditions that would affect the property negatively. It is possible that tests and inspections made by a qualified hazardous substance and environmental expert would reveal the existence of hazardous materials and environmental conditions on or around the property that would negatively affect its value.

10) Information, estimates and opinions furnished to the appraisers and incorporated into the analysis and final report was obtained from sources assumed to be reliable and a reasonable effort has been made to verify such information. However, no warranty is given for the reliability of this information.

11) The Americans with Disabilities Act (ADA) became effective January 26, 1992. We have not made compliance surveys nor conducted a specific analysis of any property to determine if it conforms to the various detailed requirements identified in the ADA. It is possible that such a survey might identify non-conformity with one or more ADA requirements, which could lead to a negative impact on the value of the property(s). Because such a survey has not been requested and is beyond the scope of this appraisal assignment, consideration to adherence or non-adherence to ADA in the valuation of the properties is not addressed in this report.

12) The market forecasts, projections and operating estimates contained within the report are predicated upon current market conditions, and forecasts of short-term supply and demand factors. This information was obtained in the course of interviews with knowledgeable parties, and in published public and private resources. While this information was assumed to be credible, these forecasts are subject to change due to unexpected circumstances, including local, regional and/or national.

13) Any opinions of value in this report apply to an entire property, and any allocation or division of the value into separate fractional interests will invalidate the opinion of value reflected in this report.

14) Information pertaining to the sales of properties utilized in the analysis and subsequent report has been confirmed with the buyer, seller, or a third party whenever possible, and is assumed to be reliable.

15) Possession of this report does not carry with it the right of reproduction and disclosure of this report is governed by the rules and regulations of the New Hampshire Assessing Standards Board (ASB), and is subject to jurisdictional exception and the laws of New Hampshire.

Scope of Work - Data Collection:

Every effort is made to collect and record an accurate description of all parcels in the community. Information is derived from careful on-site inspection of all parcels, including vacant land. Specific items collected depend on the parcel use, I.e. residential, commercial, vacant land, etc. Data features are defined in the following pages.

Data collected on every parcel included a description of the land, use, zone, size, utility and assessing neighborhood classification. A deed reference is noted on each parcel for further identification and ownership. The recorded plan reference was noted where available.

The data collected on improved residential property includes: building style, grade, story height, occupancy, exterior wall material, roof structure, roof covering, interior wall type, interior floor material/covering, heating fuel, heating system, bedroom count, bathroom count, extra fixtures, total rooms, bathroom style and kitchen style. Construction data includes actual year built, effective age, and physical size, description of sub-areas measured and extra features value components identified. Included in this data collection is physical, functional or external obsolescence.

Commercial and Industrial improved property inspections will collect the structures designed use (style), model, grade, story height, occupancy, exterior wall type, roof structure, roof covering, interior floor materials, heating fuel, heating ventilation & cooling system, bathrooms, and layout utility. Construction data includes actual year built, effective age, physical size, description of sub-areas measured and extra features. Included in this data collection is physical, functional or external obsolescence.

Vacant parcels of land were reviewed by physical inspections where possible, by recorded plans if available and with assistance of the Town's GIS data, aerial

photography and available topographical and soil maps. Unimproved land is stratified by land use and zone into three general classifications: “Buildable”, “Potentially Buildable”, and “Non-conforming”. These classifications are further delineated by engineering completed and proposed utility. Buildable typically refers to a building lot or site. Land with undetermined development utility is classified potentially buildable. Sites which, due to size, shape, or other features, do not meet zoning requirement as a building lot are classified as non-conforming, without regard to “grandfather” status.

Visit history is recorded with the date the parcel is reviewed, identification of the data collector, and purpose or result of the visit. A parcel may be reviewed on-site or in-office. If unsuccessful in completing a full on-site inspection, the data collector leaves an inspection notice on the property. If no inspection is obtained, the data collector estimates the improvement and features as typically found in similar property types. In-house reviews are conducted with assistance of GIS, personal interviews, or any other available data source.

All current assessment data collected on individual parcels stored in Vision is a printable record known as a “**Property Record Card**” (PRC). The information contained on the PRC includes a summary of all data collected, valuation, and a three-year assessment history. Prior assessment history and parcel files are maintained and stored pursuant to RSA 33-A in database or in folders secured in the Town’s records vault.

The PRC is typically a two-page report that itemizes in summary format all the property specific features, improvements, coding and adjustment factors applied. All data collected is analyzed for econometric contribution. Elements which cannot be quantified as value features are displayed for informational purposes. Property is physically inspected; measured and critical features are identified and noted. If an interior inspection was not possible, elements typically found in this type of property are estimated by the data collector. Historical information is gathered from multiple sources, including the Community Development department files, property owners, neighbors,

and others considered reliable. The PRC contains all of the detail and elements utilized in the CAMA system for the development of the assessment of the property as of April 1, 2010. Errors noted in property records should be brought to the attention of the Assessing Department as soon as possible.

Brief Description of the Assessed Properties:

PROPERTY TYPE	PARCEL COUNT	ACREAGE	LAND VALUE	BUILDING VALUE	TOTAL VALUE
Residential Improved (incl multi)	4426	7837	845,729,750	796,170,475	1,641,900,225
Residential Vacant	502	1608	51,408,000	500	51,408,500
Residential Mobile Home	1	2	174,000	63,700	237,700
Residential Condo	588	12	1,545,000	139,249,500	140,794,500
Residential Apartments	0	0	0	0	0
Commercial Improved	88	496	43,726,250	61,416,925	105,143,175
Commercial Vacant	31	464	19,371,000	0	19,371,000
Industrial Improved	48	195	10,203,000	16,673,300	26,876,300
Industrial Vacant	5	19	938,000	0	938,000
Utilities	5	0	15,315,000	0	15,315,000
Exempt	236	2537	40,204,100	90,722,700	130,926,800
Dedicated Open Space	77	1118	0	0	0
Current Use RSA 79-A	89	1293	200,600	0	200,600
Current Use & Residential	26	59	5,081,000	6,124,700	11,205,700
Deleted Accounts	85	499	0	0	0
Totals	6,207	16,139	1,033,895,700	1,110,421,800	2,144,317,500
Active accounts	6,122	15,640			
Taxable parcels	5,809	13,103			

SUMMARY OF DATA:

1. Value of Land Only	Value		Acreage	
A. Current Use	200,600		1,293	
E. Residential Land	903,937,750		10,636	
F. Commercial/Industrial Land	74,238,250		1,174	
G. Total of Taxable Land	**978,376,600**		**13,103**	Taxable acres
H. Tax Exempt Land	40,204,100		2,537	Exempt acres
2. Value of Buildings Only				
A. Residential	941,545,175			
B. Manufactured Housing	63,700			
C. Commercial/Industrial	78,090,225			
D. Total of Taxable Buildings	**1,019,699,100**		1,998,075,700	Net value before Exemptions (without Utilities)
E. Tax Exempt Buildings	90,722,700			
3. Public Utilities				
A. Public Utilities	15,315,000		2,013,390,700	2010 Net value plus Utilities (before exemptions)
			2,291,114,900	2009 Net value before exemptions)
	2,144,317,500		-277,724,200	Change (Decrease) -12.12%

PROPERTY RECORD CARD – Contains Descriptive & Valuation Elements:

PRC Page 1 – *Listing*

CURRENT OWNER: Listing of most recent owner of record with mailing address, and additional owners if listed on recorded deed.

TOPO/UTILITIES/STRT-ROAD/LOCATION: Informational reference fields that identify general characteristics of site, utilities identified, access, and location.

SUPPLEMENTAL DATA: Contains Census tract; Town specific "NH Class" supplements land use code; Tax District = Village District; Land Zone 2 if multi-zoned; and GIS identifier.

CURRENT ASSESSMENT: Displays current building, land, and outbuilding assessment.

PREVIOUS ASSESSMENTS (HISTORY): Displays 3 year history; Note - CAMA system contains assessment history from 1994 to present.

RECORD OF OWNERSHIP: Listing of current and prior owners, deed reference, date recorded, sale price (if any), and validity code.

ASSESSING NEIGHBORHOOD*:* Identifies the neighborhood where the property is classified. The parcel neighborhood is identified on the PRC under ***ASSESSING NEIGHBORHOOD*** "NBHD/SUB" box section, the ***LAND LINE VALUATION SECTION*** under "St. Idx" (Site Index). The land value adjustment for neighborhood is shown following this code as a percentage multiplier.

NOTES: Information for clarification purposes, comments on subject property, other references.

BUILDING PERMIT RECORD: Listing of known permits provided by Town building department personnel. (Note – Assessment records may not include all permits filed by current or prior owners.)

VISIT/CHANGE HISTORY: Displays visit or change activity by assessing staff. The fields list activity date, identification of individual, completion code, and purpose or result of activity.

LAND LINE VALUATION SECTION: This section identifies the land use[9], zone, land area, the pricing factors on this valuation element of the total assessment. In each case, the first acre of land is priced on line 1 and additional acreage on line 2. The first acre pricing addresses the "building envelope". Additional land area is valued at a lower unit price depending on utility. Pricing factors are adjustment multipliers to the base rate. The base rates are typically adjusted for size, utility and location. When the site area is less than 1 acre, the land is adjusted by the "I Factor" an index according to the land curve model. In large acreage parcels, the price is adjusted by the "Acre Disc" a discount which also is a size/volume related adjustment.

PRC Page 2 – *Listing*

CONSTRUCTION DETAIL: Elements of construction are listed in this section. Each code follows with a description of the element. (I.e. style, grade, wall and floor finishes, heating system & fuel, AC type, bedroom and bath count. Each feature is assigned a coefficient factor (points) that adjusts the base rate.

[9] See page # for Land Use Codes.

***COST/MARKET VALUATION**:* This section displays an adjusted base rate from our building size/curve model after compiling the points accrued from the construction detail. The value RCN (replacement cost new) is further adjusted for age, keying off the EYB (effective year built). The effective year built may be younger than the actual year built when property is renovated and updated. The cost trend factor is employed in property where the base rate requires a neighborhood influence adjustment.

OB-OUTBUILDING & YARD ITEMS / XF-BUILDING EXTRA FEATURES:
This section lists and prices special building features such as fireplaces, wood stoves, wet-bars, 2nd kitchens, etc. Outbuildings include sheds, pools, tennis courts, and other improvements on the property. These features are measured in square footage or by unit and price adjusted by depreciation. Each is priced for value contribution. Some are listed without value as they have nominal contributing value. (I.e. above ground pools, hot tubs, fences)

BUILDING SUB-AREA SUMMARY SECTION: This section summarizes and lists the building area square footage calculated from the building sketch. The sketch codes are described then listed in three columns. *"Living area"* (finished living area above grade) is the basis typically used to compare one property with another. **Living area is important to review for data collection accuracy.** The *"Gross Area"* is the square foot calculation from all areas (*footprint*) measured on the sketch. This column includes measurements of basements, garages, wood decks, porches, etc. The *"Effective Area*" is used in the computer model for pricing the various building components. Area is listed as a percentage of the total as it relates to value. The value computed in this section is entered in the "Cost/Market Valuation" section as ***Section RCN***, or "replacement cost new".

PHOTOGRAPHS: are included as a general reference to each property and updated periodically when possible.

Comments on building sub-area summary –

The building sketch measures the “footprint” of the listed building. Measurements are rounded to the nearest one foot and “squared off” where practical. Every effort to physically measure the entire parameter of each building is made. Due to physical limitations on site or in the CAMA software some sketch dimensions and angles are drawn in approximation to their actual measurements.

Most common sub-area codes –

SUB-AREA CODES & DESCRIPTION:

BAS First Floor “Base area” = 100% living area
FUS Upper Floors -100% of base area = 100% living area
TQS Upper Floor 75% of base area
FHS Upper Floor 50% of base area
FQS Upper Floor 25% of base area
EAF Attic, Expansion area, Finished = 50% of base area or identified on sketch
FAT Attic, Finished = 25% of base area or identified on sketch
UBM Unfinished basement (foundation type)
FBM Finished basement (may be shown on sketch or in extra features)
UGR Garage utility in basement (may be shown on sketch or in extra features)
FGR Attached Garage
FOP Open porch, finished
FEP Enclosed porch, finished “3-season”
FSP Enclosed screened porch
WDK Wood deck

Please see Section 9, page 152-160 for full listing of sub-areas.

Determination of Highest and Best Use

Highest and Best Use is "The reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value."[10]

Highest and Best Use - As Vacant

Highest and best use as if vacant assumes that a parcel of land is vacant or that it can be made vacant through the demolition of any improvements. For the purpose of doing revaluations for ad valorem tax valuation present use of a property is considered and unless otherwise identified, as the highest and best use.

Highest and Best Use - as Improved

Legally Permissible: Each parcel is identified with its current zoning. The Town of Windham Zoning Ordinance and Land Use Regulations[11] are recorded in the records of the Windham Town Clerk, the Office of Energy and Planning, and are available in the Windham Planning and Development Department, as well as the Town Web site. For the purposes of the Mass Appraisal, each parcel is valued as if the current improvements are legally permissible unless otherwise noted[12].

Physically Possible: This appraisal assumes that any proposed development would be physically possible on the subject site at a reasonable cost. This assumption is made as the appraiser had not commissioned any engineering or other site studies as part of this assignment to determine the potential suitability of the site for development, assuming it were vacant land. There are no known physical constraints that would inhibit typical development. The soils and subsoil present no inherent problems to construction, given properly engineered foundations and structures. This analysis

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[10] Appraisal Institute, The Appraisal of Real Estate, 11th ed. Chicago, 1996: p 297.
[11] Town of Windham Zoning Ordinance & Land Use Regulations amended March 9, 2010.

assumes no overwhelming physical barriers to development have been encountered in the previous development of the site, and the appraiser makes the assumption that any of the legally permissible alternatives are physically possible.

Financially Feasible: In appraisal terminology, financially feasible is any use in which there "is a positive net income or rate of return."[13] In other words, there must be an anticipated profit after cost to construct new and land values are extracted from anticipated market value. It is the function of the Highest and Best Use Analysis to investigate the zoning, assumed physical capacity of the land and estimated market value of the legally permissible and physically possible alternatives. In the Mass Appraisal, the zoning, the lot size and configuration, assumed physical capacity of the land and estimated market value of the alternative uses, assumes any of the physically possible uses are financially feasible unless otherwise noted.

Maximally Productive: Among financially feasible uses, maximally productive is "the use that provides the highest rate of return, or value (given a constant rate of return), is the highest and best use."[14] For the purpose of the Mass Appraisal, the appraiser assumes the existing improvements contribute value demonstrably in excess of the vacant site for this or any other potential use. Considering the cost to reconstruct, the maximum return to the property would be as currently improved. A large percentage of participants in this market are owner-users. This is thought to add stability to this type of real estate. Therefore, it is reasonable to conclude that the highest and best use of the property is its continued use. This conclusion of highest and best use as currently improved meets the four criterions above for highest and best use (Legally Permissible, Physically Possible, Financially Feasible, Maximally Productive).

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[12] Appraised per RSA 75:1 with departures in RSA 75:11 or RSA 79 current use catagories.
[13] Ibid footnote 10.
[14] Ibid footnote 10.

Approaches to Value Considered

The estimation of a real property's market value involves a systematic process to arrive at a value estimate. The steps used depend on the nature of the appraisal assignment and the data available. Traditionally, the process involves a definition of the problem; a determination of a plan to complete the work necessary to solve the problem; and the implementation of the plan in order to gather necessary data as well as classify, analyze and interpret the result. In this process, three basic approaches are used to derive separate although interrelated indications of value by the appraiser: the Sales Comparison Approach, the Income Capitalization Approach, and the Cost Approach. Justification for elimination of one or more of the approaches is required. A brief explanation of each approach follows:

The ***Sales Comparison Approach*** is based on the premise that the appraiser can utilize sale prices of similar properties as evidence of value. In other words, assuming similar market conditions (supply and demand) a similar property would sell for a similar price. However, because no two properties are ever exactly alike, and market conditions can change, a systematic series of "adjustments" are made to the sale property in order to bring it into conformity with the appraised property. In the context of mass appraisal performed for assessment purposes, the "appraised" property begins with a "generic" property description that is utilized to establish a "baseline" for comparing similar properties. For instance, a "single-family residential Colonial-style home, approximating 2,600 square feet, four-bedrooms, two and one half baths, and of average quality construction and condition." The sales are then reviewed and analyzed in order to isolate the various market factors and baseline parameters that are then applied to the specific properties being assessed. This study is predicated on the principle of "substitution", which holds that the value of a property tends to be set by the price that would be paid to acquire a substitute property of similar utility and desirability. Similar to the rational for making adjustments for differences, the value contribution of certain items may be used in a valuation model to make value estimates on other

similar property. The attributes selected are calibrated in the assessing model and then used to establish an indicated value for each property type.

The ***Income Capitalization Approach*** is based upon the principle of "anticipation" which recognizes that value is created by the owner's expectation their return on and of the investment. Typically, these benefits are anticipated in the form of income, and/or in the anticipated increase in the property's value over time. This technique requires that the appraiser estimate the potential gross market income for the property at its highest and best use, subtract all appropriate expenses to derive the net operating income. The net operating income is then divided by a "capitalization" rate, or the market-derived rate investors would expect on alternative investments that share the same degree of risk as the appraised property.

The analysis known as a "Direct capitalization" utilizes market (sale) derived rates and converts an estimate of a single year's income expectancy into an indication of value in one step. This method does not distinguish between the return on and the return of capital because investor assumptions are not simulated. Due to its basic structure and market derived elements, it is commonly used in property specific appraisals and in the development of mass appraisal models.

A simplified direct capitalization income approach is structured as follows:

$$\text{Value} = \frac{\text{Net operating income}}{\text{Overall capitalization rate}}$$

Unfortunately, due to limited tangible information available within this community, the Income Capitalization Approach was difficult to develop or be valid in this mass appraisal model. Estimating rent levels, expense costs and capitalization rate introduce significant error potential. Several of the commercial properties were owner-occupied or the owner reluctant to release sensitive financial information. Adding to the difficulty is

the lack of State Law requiring reporting this essential and valuable information to assessing officials. An income analysis was completed on selected or appealed property as a secondary value check using estimated factors. Therefore, the income approach was not used as a primary valuation basis.

The ***Cost Approach*** uses the concept that the likely value of an existing property is the value of the underlying land plus the cost to construct improvements of equal desirability and utility without undue delay. Consequently, the reproduction cost of a property on the date of the appraisal plus its site value provides a measure against which prices for improved properties may be judged. Similar to the Sales Comparison Approach, the Cost Approach is also based on the principle of "substitution". This analysis is most reliable when the current improvements are new and represent the highest and best use of the site. Limiting factors in this approach include estimating the forms and amounts of accrued deprecation. Mass Appraisal Assessing models have historically utilized a variation of the cost new, less depreciation, plus land value in estimating value.

In the mass appraisal model, the land is valued based on location, zone, size, condition, and utility. Land tables are calibrated from available sales then applied to each parcel. Windham's land model is further described in Section 6. Using a Cost Approach, the reproduction cost new of the improvements is estimated. Windham utilized the 2010 Marshall Valuation Service cost tables to compare with local multipliers. Cost tables are market adjusted where local data is available. Depreciation from all sources is determined and subtracted from the reproduction cost new of the improvements to arrive at an estimate of value as of the appraisal date. The present value of all improvements, added to the estimated site value, results in an indicated value by the Cost Approach.

In the final **Reconciliation**, the appraiser weighs each approach and the relative strengths and weakness of each; also considered is the applicability of each approach relative to the characteristics of the property being appraised and the market data available. The Mass Appraisal model relies on the volume of data to reflect value of individual property. Where there is limited data, the development of certain approaches to value is less reliable and can produce misleading results.

Due to the limited response to our income/expense survey, and the reluctance on the part of income property owners to release such financially sensitive information, an Income Approach model was not developed in this revaluation. Residential property is primarily a market sale adjusted model; commercial property mainly uses a cost driven model. There was ample residential sale information to adequately adjust the CAMA model and the statistical analysis verified the valuation distribution as satisfactory. The final values produced by the CAMA system reflect the results of such deliberation.

Not all property types received the same percentage of value adjustment. Residential waterfront property did not demonstrate a significant change in value. Land prices remained relatively stable through the analysis period. Other than specific neighborhood adjustments, the base rate for land was unchanged. Due to the limited sale data in Windham, commercial property sales in surrounding communities were also reviewed. After analyzing sales and reviewing the current listings in Windham, it was determined that only the building depreciation would apply to commercial and waterfront property models.

Utility property was not updated in the 2010 revaluation. The Town has submitted a request for proposal from Utility property appraisal firms to contract this appraisal for tax year 2011. The Utility property assessed values were based on the NH Department of Revenue Property Appraisal Division 2010 release of value.

SECTION 3

Valuation Premises and Procedures

Description of Basic Valuation Theory and Mass Appraisal:

Basic Valuation Theory

The appraiser's first task is to identify what property is being appraised. This includes not only the physical aspects of the property, but property rights as well.

There are six basic property rights associated with the private ownership of property, these include: 1) the right to use, 2) the right to sell, 3) the right to lease or rent, 4) the right to enter or leave the property, 5) the right to give away, and 6) the right to refuse to do any of these. These, and other rights, are known as the full "bundle of rights", which is understood to be attached to an ownership with "fee simple" title which has been described in the preceding section.

The New Hampshire Supreme Court has ruled that for the purpose of property taxation, the appraised property rights are assumed to be "fee simple".4 (NH Supreme Court, "Kennard v. Manchester, 68 N.H. 61, 36A, 553 (1894)

The next step is to identify the "highest and best use" of the property. Refer to the preceding discussion, as well as the discussion on highest and best use in the preceding "Assumptions and Limiting Conditions" section.

Once the highest and best and use has been determined, the appraiser begins the process of data collection, studies the market and accompanying economic forces (such as "supply and demand") that pertain to the highest and best use, and assembles the relevant data and statistics for incorporation into the analysis.

Strategies for data collection will vary with the type of data being sought, and may not be the same for every property "use". Overall, the comparative data, which may include descriptions and/or confirmations of physical attributes (such as total size, number of bedrooms, presence of a finished attic or basement, etc.) cost, income and expense, and details of sale or transfer information are collected, if applicable.

In basic valuation theory, there are three “approaches” or analytical techniques typically utilized to develop an opinion of value. They include the “Sales Comparison Approach”, a “Cost Approach”, and the “Income Approach”.

Completion of all three of the preceding independent approaches to value is preferable, since each independent approach provides a useful “test of reasonableness”, and more such tests are preferable to fewer such tests. However, it is not always possible to complete a specific approach due to the unavailability of meaningful data. Finally, the different values reached by independent techniques are “reconciled” by evaluating both the quality of the information utilized in each approach, and a final opinion of value is selected.

Mass Appraisal – *“the process of valuing a universe of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing.”*[15]

Mass appraisal utilizes many of the same concepts outlined in basic valuation theory. However, in light of the necessity to attach values to multiple properties, as opposed to a single property, mass appraisal emphasizes data management, statistical valuation models and statistical quality control. In regard to the statistical modeling required, typically the utilization of an automated valuation model (AVM), also referred to as Computer Assisted Mass Appraisal (CAMA) software is required. The CAMA or AVM is a mathematically based computer software program that produces an estimate of market value based on market analysis of location, market conditions, and real estate characteristics from information that was previously and separately collected. The distinguishing feature of CAMA or AVM software is that it is a market appraisal produced through mathematical modeling. Importantly, as in most if not all data processing systems, the credibility of the results is highly correlated with the quality of

[15] USPAP 2010

the input data utilized, and the skills of the assessor or analyst utilizing the CAMA or AVM software.

Therefore, a mass appraisal system generally relies upon four primary "subsystems" that include: 1) a data management system, 2) a sales analysis system, 3) a valuation system, and 4) an administration system. Each subsystem is briefly described below:

The Data Management system is the core of the mass appraisal system and should be carefully designed and implemented. Fundamentally, the data management system is responsible for the data entry and subsequent editing, as well as the organization, storage and security oversight of the data. Essential to the data management system is quality control, as the reliability of the data will have a direct and profound impact on the quality of the resulting output and values.

The Town of Windham data management system utilizes a CAMA system designed and developed by **Vision Appraisal Technology.** Data entry in preparation for the 2010 revaluation was completed by the Assessing staff. Vision data is stored on the Town's dedicated server with copies of data files made periodically for back-up. Historic assessment files are maintained in the Town vault. Field data and corrections are entered regularly by staff in the Vision database. Property Deeds, building permits, Board of Adjustment notices, are scanned and attached to related parcels. Quality control reports are produced as needed for data entry testing by the Assessor.

As of April 1, 2010, the Town of Windham has 6,122 active parcels.[16] Each parcel is identified with a "Map" identifier, "Block" letter, and "Lot" number, condominium property is further identified with a "Unit" number. Each parcel is also assigned an "Account" number, which is a five (5) digit number added to the M-B-L-U to structure a unique tax identification system.

[16] See page 20 for a brief description of the assessed properties.

Each year, the Community Development Department notifies the Assessing Department of recorded parcel subdivisions, mergers, lot-line changes, and site development. New parcels are identified, given account numbers and parcel changes entered into the Vision Assessing system. Changes recorded by April 1st are entered and valued using the tables developed for all property. Site inspections are conducted as close to the April 1st date to list all features and utility as of the Tax Year. Windham updates it Tax Maps annually with all changes recorded by April 1st.

In preparation for the 2010 revaluation, the Assessing Department completed its ongoing annual program designed to annually inspect one quarter of all improved property in Town. In the cycle following the 2006 revaluation, over 2,400 new properties were physically inspected. Nearly 1,200 additional re-inspections were also conducted. One goal in the 2010 program was to schedule and visit all property that may not have been physically inspected for the 2006 revaluation. With only one (1) data collector, however, this goal was not achieved. Our audit indicates nearly 600 parcels were not inspected in this cycle. They have been identified and are scheduled for review in 2011. The 2010 assessments were calculated using the most recent data collected and which is maintained in Windham's Vision Appraisal CAMA system.

Period of Time Associated with Sales/Data Collection: Sale data utilized for the purpose of completing this analysis spanned a 2-year period from April 1, 2008 to March 31, 2010. However, all transactions over the past 10 years have been reviewed. In certain circumstances, such as the value of fractional interests, a unique property type or special use property, older sales were still considered good price indicators. Only sales confirmed to be qualified "arms-length", or deemed as market-oriented transactions were utilized in the analysis.

Data Collection and Sales Verification Procedures: The Rockingham County Registry of Deeds provides the Municipality's Assessing Department with copies of all recorded property transfers within 60 days of the date of transfer. Each individual sale is then analyzed by the Municipality's assessing staff to determine if the transfer was a

"qualified" sale; i.e., arm's-length and market oriented. The qualification procedure requires an attempt to interview with the buyer, seller, or broker/representative familiar with the circumstances surrounding the negotiated transfer of the property. When available, mortgages, leases, and transaction specifics are reviewed. Upon final qualification, an attempt is made to inspect the property (interior also, when applicable), and the property record cards are updated to correct any inaccuracies. The sale data is then available for analysis.

Number of Sales Utilized in Analysis: As previously described, as of the date of this report, there are 6,122 total active parcels situated in the Municipality. The breakdown of all qualified property transfers within the Municipality by "use type" follows:

Commercial	*8*
Industrial	*2*
Residential	*220*
Condominium	*52*
Vacant Residential Land	*25*
Current Use	*0*
Total	307

Description of Data Calibration Methods: The sale data is verified for accuracy by submitting each one of these sale properties to a thorough physical (measure and list) and market analysis (by confirming a transaction was "arm's length", with no unusual circumstances that might have influenced the negotiated sale price), including interior inspection whenever possible. Once verified, and the preliminary benchmarks were established, field reviews were conducted in order to refine the base tables, and verify the alignment of properties and the tables by "use" type and location, for example. The preliminary values were further "validated" by the statistical testing of the sale data made possible by the CAMA software system. The CAMA software groups and sorts the data by various elements of consideration such as: improvement type, age, size, and neighborhood, and various "ratios" are developed that reveal discrepancies in the underlying valuation model.

Significance of Adjustments and Factors: “Adjustments” and “factors” are mathematical changes to basic data (for example, a “base” table) to facilitate comparisons and understanding. This process assumes a “causal” relationship among the various factors for which the adjustments are made.

Examples of factors and/or adjustments can include such important elements of consideration as “view” or water frontage or water access amenities. Importantly, a “feature” can be a positive influence on property value, or a “negative” influence on property value. The specific adjustments or factors applied to properties with amenities such as these are typically derived from a detailed sales analysis. Once the appropriate sales are identified and confirmed or “qualified”, several techniques are utilized to extract, or isolate, the specific factor the appraiser is trying to identify.

One such technique is known as a “matched-pair” comparison analysis; wherein sales of properties that retain these features are compared to sales of properties that do not retain these features and the specific “contributory” value or factor attributable to the feature is isolated. Another technique, known as “extraction”, subtracts the depreciated value of the improvements from the total sale price, to arrive at the underlying value of the specific land component being analyzed. Other recognized techniques include the allocation method, abstractions method, capitalization of ground rent, and a land residual technique.

SECTION 4

Infrequently Revised Codes and Legend

Identification of CAMA System codes

LAND USE CODES & CLASSIFICATION:

RESIDENTIAL USE USE CODE	DESCRIPTION
0130	RESIDENTIAL / COMM USE
1010	SINGLE FAMILY DWELLING (SFD)
1011	SFD / ACCESSORY APARTMENT
1012	SFD / IN-LAW APARTMENT
1013	SFD RLB WATERFRONT (YEAR-ROUND)
1014	SFD SLB (SEASONAL)
1015	SFD SLB WATERFRONT (SEASONAL)
1016	SFD / CURRENT USE LAND
1017	SFD / COMMERCIAL LAND
1020	CONDOMINIUM (RESIDENTIAL)
1025	CONDO 55+ (AGE RESTRICTED)
1030	MOBILE HOME
1031	TRAILER
1040	TWO FAMILY
1050	THREE FAMILY
1060	ACCESSORY LAND W / IMPROVEMENTS
1090	MULTI HOUSES
1110	APARTMENT 4-8 UNITS
1111	APARTMENT 8+ UNITS
1230	DORMITORY
1240	RECTORY/CONVENT
1300	RESIDENTIAL VAC BLDG LOT
1310	RESIDENTIAL VAC PT SUBDV LAND
1320	RESIDENTIAL VAC NON-CONFORMING LOT
1321	RESIDENTIAL VAC WATERFRONT LOT
1400	CHILD CARE USE
2000	DEDICATED OPEN SPACE LAND
2010	ROW UNDIVIDED INTEREST LAND
2300	RESIDENTIAL CONDO LAND

INFO LUC USE CODE	DESCRIPTION *(Not separately assessed)*
2000	DEDICATED OPEN SPACE
2010	ROW - UNDIVIDED INTEREST
2300	CONDO LAND - RESIDENTIAL
2310	CONDO LAND - COMMERCIAL

EXEMPT USE CODE	DESCRIPTION
9000	US GOVT
9010	STATE
9020	COUNTY
9030	MUNICIPAL USE
9031	POLICE
9032	FIRE
9033	SCHOOL
9034	LIBRARY
9035	MUNICIPAL VACANT
9036	MINICIPAL REC
9040	PRIVATE SCHOOL
9060	CHURCH
9070	CEMETARY
9080	HOUSING AUTH
9090	RECTORY
9100	CHARITABLE
9120	EXEMPT COMM
9200	NON PROFIT
9500	DELETED ACCOUNT
995	CONDO MAIN ACCT INFO

COMMERCIAL USE CODE	DESCRIPTION
0310	COMMERCIAL / RESIDENTIAL USE
1017	SFD/COMM LAND
1400	CHILD CARE
3000	HOTELS
3010	MOTELS
3020	INNS
3030	ASST LIVING FACILITY
3040	NURSING HOME
3050	HOSP PRIVATE
3130	LUMBER YARD
3140	TRUCK TERMINAL
3160	COMM WAREHOUSE
3170	FARM BLDGS
3210	HARDWARE STORE
3220	STORE/SHOP
3221	RETAIL CONDO
3220	COMM BLDG
3230	SHOPPING MALL
3240	SUPER MARKET
3250	CONVIENCE FOOD
3260	RESTAURANT/CLUBS
3300	AUTO SALES & SERVICE
3320	AUTO REPAIR
3334	GAS STATION
3350	CAR WASH
3360	PARKING GARAGE
3370	PARKING LOT
3380	OTHER MV SS
3400	OFFICE BLDG
3401	OFFICE CONDO
3410	BANK BLDG
3420	PROF BLDG
3421	PROF CONDO

COMMERCIAL USE CODE	DESCRIPTION
3430	COMM CONDO
3500	POST OFFICE
3510	EDUC BLDG
3520	DAY CARE
3530	FRATNL ORG
3550	FUNERAL HOME
3560	PROF ASSOC
3600	MUSEUMS
3610	ART GALLERY
3650	STADIUMS
3660	ARENAS
3700	BOWLING
3710	ICE SKATE
3720	ROLLER SKATE
3730	SWIM POOL
3740	HEALTH SPA
3750	TENNIS CLUB
3760	GYMS
3770	OTHER IN REC
3800	GOLF COURSE
3820	RIDING STABLE
3830	BEACHES
3840	MARINA
3900	COMM VAC LOT
3910	COMM VAC PT SUBDV LAND
3920	COMM VAC NONCONFORMING LOT

INDUSTRIAL USE CODE	DESCRIPTION
4000	FACTORY
4010	IND WHSES
4020	IND OFFICE
4021	IND CONDO
4022	IND BLDG
4030	IND ACCRY LAND
4040	R&D FACILITY
4100	SAND & GRAVEL
4200	PUB TANKS
4220	ELEC ROW
4230	ELEC ROW
4240	ELEC SUBSTATION
4250	GAS PLANT
4260	GAS ROW
4270	GAS STG
4280	GAS SUBSTATION
4300	WATER SYSTEM
4301	WATER SYSTEM
4310	TEL REL TW
4311	TEL ROW LAND
4330	RADIO/TV TRANSMISSION
4400	IND VAC BLDG LOT
4410	IND VAC PT SUBDV LAND
4420	IND VAC NONCONFORMING LOT

SPECIAL USE CODE	DESCRIPTION
6000	CU - OPEN SPACE
6100	CU - WHITE PINE
6101	CU - WHITE PINE W/20% REC ADJ
6200	CU - HARDWOOD
6201	CU - HARDWOOD W/20% REC ADJ
6300	CU - MIX FOREST
6301	CU - MIX FOREST W/20% REC ADJ
7000	CU - FARM LAND
7100	CU - WHITE PINE W/STEWARDSHP
7200	CU - HARDWOOD W/STEWARDSHP
7300	CU - MIX FOREST W/STEWARDSHP
7500	CU - UNPRODUCTIVE LAND

The aforementioned land use codes represent those available. Not all codes may be applied at this time. Parcels are assigned a land use code to categorize property and in the stratification of sale data for value component contribution analysis. The code identifies the current use of a property and is considered in the highest and best use analysis in conjunction with the subject's zoning classification.

TOWN OF WINDHAM - NH SUPPLEMENTAL LAND CLASS CODE DEFINITIONS:

Code	*Definition*
RLB	Residential land & buildings; (single family incl. legal accessory apmts.[17])
ALB	Accessory land & buildings; (garages, sheds, septic systems, wells, etc.)
SLB	Seasonal land & buildings; (summer cottages)
CLB	Commercial land & buildings (retail, office, mixed use, & misc.)
ILB	Industrial land & buildings (per use & zone)
MFLB	Multi-family land & buildings; (duplex, apartments)
PILOT	Exempt RSA 72:23 K – Payment in Lieu of Tax
CBLD	Commercial building, no land
LAND	Vacant land; (residential or non-commercial use)
CLAND	Vacant commercial/industrial land
DOSL	Dedicated Open Space Land
ROW	Right of Ways (also identified as land owned by multiple owners)
CULD	Current use classification, vacant land
CULB	Current use classification, with residential land & building taxable
CULC	Current use classification, with commercial land & building taxable
EXMT	Exempt property (State of NH, religious & charitable)
RCON	Residential condominium
RCLD	Residential condominium master card – land description
CCON	Commercial condominium
CCLD	Commercial condominium master card – land description
TOWN	Town owned property
UTIL	Public utility property
VOID	Deleted parcel (due to merger, subdivision, or duplication of account id)

[17] Accessory Apartment: 602.1.9 – One unit attached to dwelling, maximum size 950 SF, must be owner occupied and not change the characteristics or appearance of the single family residence.

CAMA BUILDING MODEL CATAGORIES:

CODE	MODEL DESCRIPTION
00	Vacant Land
01	Residential
02	Mobile Home
03	Multi-Family
04	Condo Main
05	Residential Condo
06	Commercial Condo
07	Industrial Condo
08	Condo Rights
94	Commercial/Industrial
95	Service Station
96	Industrial/Commercial

Improved properties are grouped into the CAMA Model according to their use description identified above. The group category stratifies the subject property's use in the pricing model for application of appropriate building rates, depreciation and size adjustment. Building rating type and style CAMA codes are listed on the following page. See Section 9 for entire CAMA sub-area, extra-feature, and outbuilding codes.

The building type is identified to categorize the subject for pricing. Commercial improvements are typically identified by their designed utility, i.e. "Convenience Store", "Restaurant" "Self Storage". Residential property is classified by dwelling's architectural styling, i.e. "Ranch", "Colonial", "Cape". Condominiums are priced by designed use, "Residential", "Office", "Industrial". Please see page 132-133 for building base rates.

CODE	RESIDENTIAL STYLE
01	Ranch
02	Split-Level
03	Colonial
04	Cape Cod
05	Bungalow
06	Conventional
07	Modern/Contemporary
09	Log Home
10	Family Duplex
11	Family Conversion
20	Mobile Home
36	Cottage
37	Convert Camp
45	Garrison
46	Gambrel
60	SFD Style Commercial
63	Antique
68	Saltbox
84	Rectory/Convent
94	Accessory Bldg
_____	_____
_	_

CODE	CONDOMINIUM STYLE
55	Residential
56	Office
90	Commercial
98	Industrial

CODE	BUILDING TYPE (COMMERCIAL)
12	Commercial
14	Apartments
16	Shop Center LO
17	Store
18	Office Bldg
19	Profess. Bldg
21	Fast Food Rest
22	Supermarkets
25	Service Shops
27	Auto Sales/Repair
29	Nursing Home
30	Restaurant
31	Branch Bank
33	Night Club/Bar
34	Bowling/Arena
35	Convenience Store
39	Motels
40	Industrial
41	Research/Development
48	Warehousing
49	Day Care
50	Post Office
51	Pre-Eng Garage
52	Pre-Eng Mfg
53	Pre-Eng Warehouse
57	Library
58	City/Town Hall
59	Fire Station
61	Dry Clean/Laundry
62	Single Family
71	Churches
72	School/College
73	Hospitals-private
77	Clubs/Lodges
79	Telephone Bldg
82	Store/Office
86	Assisted Living
89	Other Municipal
92	Self Storage
94	Accessory Bldg
96	Office/Warehouse

TOWN OF WINDHAM - ZONING DISTRICT CLASSIFICATION: Effective March, 2010

Under Section 300 – Districts –The Town of Windham is divided into the following types of districts:

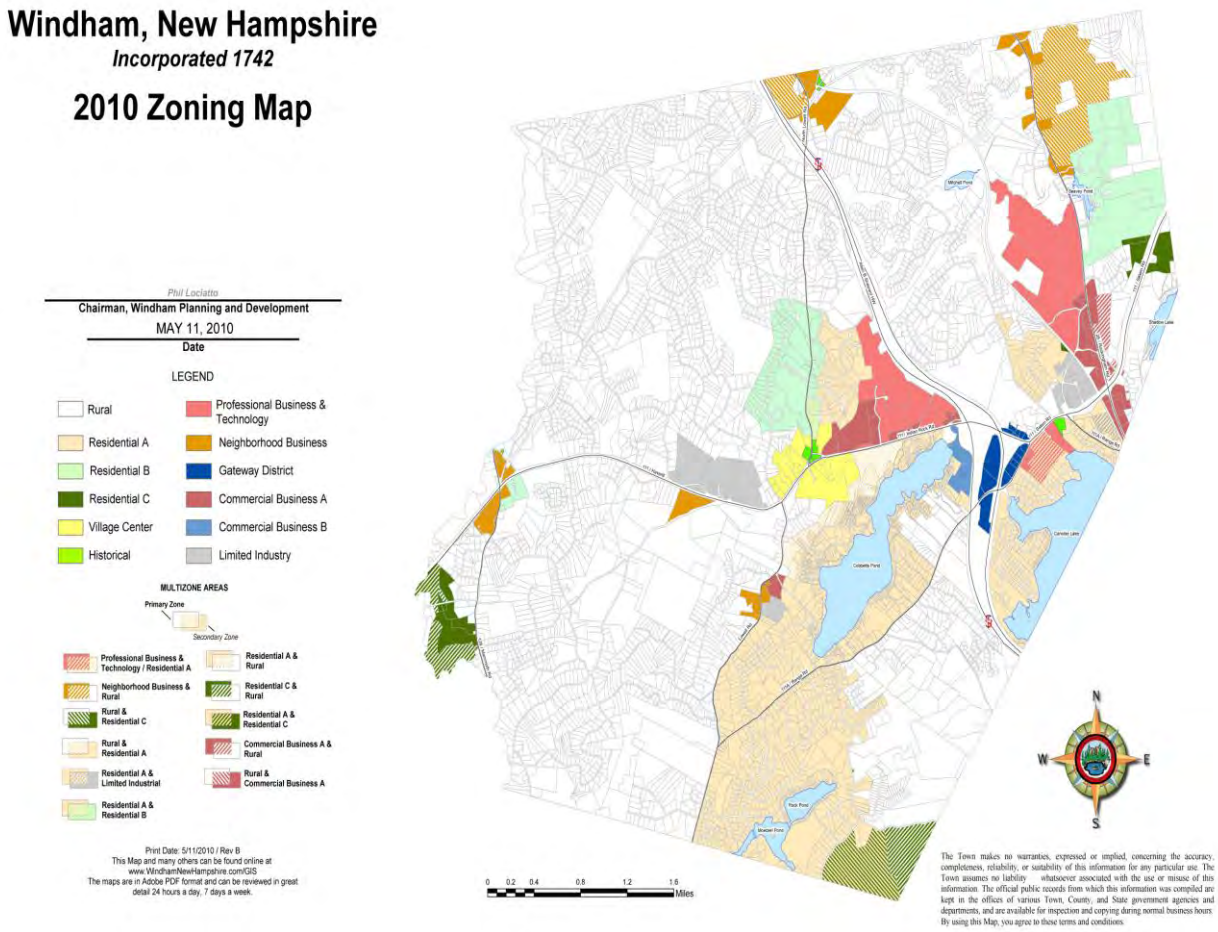
CAMA CODE	CLASSIFICATION
CDA	Business Commercial District – A
CDB	Business Commercial District – B
PBT	Professional, Business & Technology District
GCD	Gateway Commercial District
HD	Historic District
NBD	Neighborhood Business District
LID	Limited Industrial District
VCD	Village Center District
RD	Rural District
RDA	Residential District – A
RDB	Residential District – B
RDC	Residential District – C

***** Special overlay districts which are not defined by boundary lines on map

WWPD	Wetland and Watershed Protection District
FPD	Flood Plain District
APD	Aquifer Protection District
OSRD	Open Space Residential District
HOPO	Housing for Older Persons Overlay District
AMOD	Rte 28 Access Management Overlay District
CPWP	Cobbetts Pond Watershed Protection Overlay District

To view full text of the 2010 zoning ordinance – See Windham Web site:
http://www.windhamnewhampshire.com/updated/policies/Zoning/ZoningOrdinance2010.pdf

TOWN OF WINDHAM



See the following page for “Table of Requirements”, lot sizing, setbacks, and lot coverage.

APPENDIX A-1

TABLE OF REQUIREMENTS (9, 12)

District	Min. Lot Frontage in feet (2)	Min. Front Yard in feet (3)	Min. Side Yard in feet (4)	Min. Rear Yard in feet	Max. % Bldg. Coverage of lot	Min Floor Area Per Dwelling in sq. feet
Single Family Dwellings						
Rural District	175	50	30 (11)	30 (11)	20%	1,000
Res. A District	175	50	30	30	20%	1,000
Res. B Multi-Family District (5)	175 plus 30' for each additional dwelling	50	30 plus 10' for each additional dwelling (7)	30 plus 10' for each additional dwelling (8)	20%	750
Res. C District	175	50	30	30	20%	600
Neighborhood Business District	175	50	30	30	30%	0
Gateway Commercial District	50	0 (13)	0 (14)	0 (14)	70%	0
Business Commercial A and B Districts	175	75	20 (6)	30 (6)	30%	0
Limited Industrial District	175	50	20 (6)	30 (6)	30%	0
Village Center District	50	0 (10)	0	0	100%	0
Professional, Business, and Technology District	175	50	20 (6)	30 (6)	30%	0

Minimum Lot Area See Note #1

SECTION 5

Time Trending Analysis

Explanation and Derivation of Time Trending Factors: Time trending refers to an analysis of market conditions over a specific period, with two objectives: 1) First, the assessor must identify whether the market has appreciated, remained stable, or declined since the last valuation/reporting period; 2) Secondly, the assessor must determine the actual rate of such activity, typically on a percentage basis.

The most useful and direct basis for extracting the rate of market change, whether up, down, or neutral, is to identify property that has sold twice with few changes in the property between the two sale dates. In such situations, the rate is calculated by comparing the change in sale price between the two periods. The reliability of this extracted rate of change is greatly improved when a number of such sales are available.

The assessor identified 32 properties that sold in 2004-2006 and resold in 2008-2010. The median data point reflected a negative 3.19% annualized trend in prices, or 16% decline since the prior town revaluation. See Section 9, pages 146-151 for market price changes and matched pair sale analysis.

Another technique, less direct, but generally more statistically reliable due to the number of sales associated with the annual study, is to extract the rate of change in market conditions from the New Hampshire Department of Revenue's annual ratio studies. The preceding three years ratios for Windham as follows:

Year	Median Ratio	% Change
2007	98.8%	--N/A--
2008	102.2%	3.44%
2009	111%	8.61%

Percent change 2007-2009 shown in ratio annualized = 3.66%.

SECTION 6

Land and Neighborhood Data

PRINCIPLES OF LAND ASSESSMENT

Land is the entire non-reproducible, physical universe, including all natural resources. A land site includes everything within the earth, under its boundaries and over it, extending infinitely into space. In addition to a location for a house or building, a land site would include the minerals, water, trees, view, sunshine and air space. The shape of the site can be described as an inverted cone with its apex at the center of the earth and extending upward through the surface into space.

In appraisal, a *land site* is a parcel of land that is finished and ready for use under the standards prevailing in its area. It might have the necessary public utilities in place, like electricity, cable, and telephone, with streets, sidewalks drainage and grading completed.

The *assessment process* is essentially the valuation of rights to use or possess land sites. Other kinds of rights include subsurface mineral rights, riparian (water) rights, grazing rights, timber rights, fishing rights, hunting rights, access rights and air rights.

The assessor bases his estimate of land market value upon basic economic principles which serve as the foundation of the valuation process. There are many economic principles which people and assessors must understand and use when implementing judgment to estimate land market values. It is necessary to discuss a few of the more important principles.

The principle of *substitution* maintains that the value of a property tends to be set by the price that a person would have to pay to acquire an equally desirable substitute property, assuming that no expensive delay is encountered in making the substitution. A person would pay no more for a site than would have to be paid for an equally desirable site.

The principle of *supply and demand* holds that the value of a site will increase if the demand increases and the supply remains the same. The value of the site would

decrease if the demand decreased. Land is unique, since the supply is fixed; its value varies directly with demand.

The principle of *anticipation* contends that land value can go up or down in anticipation of a future event occurring, or a future benefit or detriment.

The principle of *conformity* contends that land will achieve its maximum value when it is used in a way that conforms to the existing economic and social standards within a neighborhood.

UTILITY, SCARCITY AND DESIRABILITY

Land value can be thought of as the relationship between a desired location and a potential user. The ingredients that constitute land value are utility, scarcity and desirability. These factors must all be present for land to have value.

By themselves, utility and scarcity confer no value on land. User desire backed up by the ability to pay value must also exist in order to constitute effective demand. The potential user must be able to participate in the market to satisfy their desire.

FACTORS THAT CONTRIBUTE TO LAND VALUE

The *physical attributes* of land include quality of location; convenience to shopping, schools and parks; availability of water, septic, utilities and public transportation; and patterns of land use, frontage, depth, topography, streets and lot sizes.

The *legal or governmental forces* include the type and amount of taxation, zoning and building laws, planning and restrictions.

The *social factors* include population growth or decline, changes in family sizes, typical ages, and attitudes toward law and order, prestige and education levels.

The *economic forces* include value and income levels, growth and new construction, vacancy and availability of land. It is the influences of these forces, expressed independently and in relationship to one another, which help the people and the assessor measure value.

ASSESSING NEIGHBORHOODS

Neighborhood: *A group of complementary land uses; a congruous grouping of inhabitants, buildings, or business enterprises.*

Analysis: *The objective analysis of observable and/or quantifiable data indicating discernible patterns of urban growth, structure, and change that may detract from or enhance property values; focuses on four sets of considerations that influence value: social, economic, governmental, and environmental factors.*[18]

Location is paramount in the analysis of property value. Similar style homes can and will sell for differing prices which are influenced by the neighborhood they are in. The purpose of identifying this factor is to properly apply value adjustment for this element.

Neighborhood Comments:

The purpose of identifying neighborhoods is to allow reasonable comparison for location pricing. Location has an effect on both the land value and the value attributable to the improvements to land (buildings). Therefore, land and building cost pricing is adjusted by neighborhood classification. Properties are grouped in neighborhoods considered comparable or reasonably substitute choices. Windham has eleven (11) residential neighborhoods and three (3) commercial/industrial "neighborhood" classifications. Condominiums are grouped and identified by complex.

Land prices are established for fully engineered, legal building lots, with no additional or unusual site development risk. Vacant land prices consider cost to construct foundation, blasting, fill, septic design, soil conditions and availability of water as typical unless otherwise identified.

[18] The Appraisal of Real Estate 11th ed. Appraisal Institute

Residential Neighborhoods:

TOWN = Neighborhood classification that includes property located in predominantly older subdivisions, most created prior to the current soil-based zoning, or on state highways or busy roadways within the *Rural District* zone, which include single family dwellings of assorted style, moderate priced, and typically with an effective age greater than 30 years.

WINDHAM-C = Neighborhood includes property located in well established subdivisions; consisting of single family dwellings of various styles conservative sizes, moderately priced, and generally have older effective ages.

WINDHAM-B = Neighborhood includes property located in proficiently designed subdivisions; consisting of single family dwellings of similar styles, size and condition, generally moderate to high price, and typically have an effective age of less than 20 years. Neighborhood planning may include underground utilities, wider roadways with curbing, and a series of quiet streets with many designed as a permanent cul-de-sac.

WINDHAM-A = Neighborhood includes property located in prestigious and professionally manicured subdivisions, many with deed covenants; consisting of similar style single family dwellings with generous living area, and typically maintain the highest real estate prices. Homes that cluster in these neighborhoods generally enjoy spacious lot sizing and attractive views. Neighborhood amenities include underground utilities, wider roadways and property with a high degree of conformity.

CANOBIE = Neighborhood includes property surrounding Canobie Lake; many with deeded water access and a mix of year round dwellings of varying age, style, and condition. The majority were constructed from 1970 through1980. Property pricing is varied with site-specific or water influenced location factors.

CANOBIE-WF = Neighborhood consists of waterfront property surrounding Canobie Lake; land pricing is based on site utility, with adjustments for site-specific factors.

COBBETT = Neighborhood includes property surrounding Cobbetts Pond; predominately Camp lots with a mix of seasonal and year round dwellings of varying age, style, and condition. Many are located on private rights-of-way and most non-waterfront property has water access rights. Property pricing is varied with site-specific factors or water influenced location factors.

COBBETT-WF = Neighborhood consists of waterfront property surrounding Cobbetts Pond; land pricing is based on site utility, with adjustments for site-specific factors.

ROCK = Neighborhood includes property surrounding Rock Pond; predominately Camp lots with a mix of seasonal and year round dwellings of varying age, style, and condition. Property pricing is varied with site-specific factors including water frontage and access.

SEAVEY = Neighborhood consists of waterfront property surrounding Seavey Pond that are historically Camp lots with a mix of seasonal and year round dwellings of varying age, style, and condition. Land pricing is based on site utility, with adjustments for site-specific factors.

SHADOW = Neighborhood includes property surrounding Shadow Lake; predominately Camp lots with a mix of seasonal and year round dwellings of varying age, style, and condition. Property pricing is varied with site-specific factors.

Condominium Neighborhoods:

COMPLEX NAME	PARCEL ID	LOCATION
HADLEIGH WOODS =	3-B-265	Off Rockingham Road (Rt. 28)
VILLAGES OF WINDHAM	8-B-5500	Off Rockingham Road (Rt. 28)
LAMPLIGHTER =	8-B-6300	Off Rockingham Road (Rt. 28)
HARDWOOD HEIGHTS =	11-A-650	Off Hardwood Road
BIRCH HILL =	11-A-700	Off North Lowell Road
WYNRIDGE =	11-A-890	Off Londonderry Road
BOKELIA =	11-C-3500	Off North Lowell Road
BRAEMAR WOODS =	14-B-10	Off Haverhill Road (Rt. 111)
COUNTRY MANOR =	14-B-4900 & 4900C	Off Mammoth Road (Rt. 128)
LAKE VIEW FARMS =	17-I-201	Off Range Road (Rt. 111a)
GRANITE HILL =	17-J-70	Off Indian Rock Road (Rt. 111)
HERON COVE =	17-J-85	Off Indian Rock Road (Rt. 111)
WHISPERING WINDS =	19-A-800	Off Mammoth Road (Rt. 128)
WINDHAM MEADOWS I =	19-A-801	Off Mammoth Road (Rt. 128)
WINDHAM MEADOWS II =	19-A-802	Off Mammoth Road (Rt. 128)
THE WILLOWS	14-A-925	Off Mammoth Road (Rt. 128)

Commercial/Industrial Neighborhoods:

COMM I- Zoned: Business Commercial A, Gateway District, Village Center District, & Professional Business & Technology = Parcels have high visibility & traffic counts, located in areas with a mix of complementary commercial uses. This area is premium commercial land and "Highest and Best Use" utility as a commercial redevelopment sites.

COMM II- Zoned: Business Commercial A or B, Neighborhood Business District = Property with less visibility, or difficult access, and less homogeneous commercial uses. Property included in this class is considered average commercial property with their Highest and Best Use being as currently improved.

INDUSTRIAL- Zoned: Limited Industrial District & Professional Business & Technology = Property in this classification includes all industrial zoned land and is considered average industrial property with its Highest and Best Use as improved.

Explanation of Base Rates and Neighborhood Classification:

Property is classified in zoning by use: Residential, Commercial, Industrial, Open Space, Special, and Exempt. The land price per acre is derived from the "Land Curve" table and the dependant variable is the six (6) primary land use categories. They include Residential, Commercial, Industrial, Exempt, "Special" (Current Use), and Open Space.

Neighborhood classification and use identification specifies the applicable percentage adjustment to the land unit base price. In the Vision Appraisal assessing model, every parcel is identified by its Land Use Code and the first acre is priced on line 1. The first acre is considered the primary site for the land use construction. Sometimes referred to as the "building area" or "building lot", this is believed to control the primary value of the subject parcel.

The base rate is calculated from the premise that the first acre carries the development potential, additional acreage is classified by utility and then valued as either excess[19] or surplus land[20]. Additional acreage is identified on additional lines by use and class.

From the sale data, standard pricing before the application of a site index, size or acreage adjustment, condition factor and neighborhood adjustment, Windham's base rate is determined to be $200,000 applied to the first acre. The Unit Price shown on the PRC is this base price adjusted by the Land Class Influence factor. I.e. Commercial land base price is $340,000/1st acre; Cobbetts Pond base price $500,000/1st acre. Additional acreage is base priced at $5,000 per acre with consideration to use, size and site subdivision potential. Additional acreage price adjustment considers highest and best use potential, with zoning, site characteristics and other economic factors.[21]

Site Index Table		**Land Class – w/Influence Factor**			
1	Overlay District	R/1.00	C/1.00	I/1.00	S/1.00
2	Commercial District	R/1.50	C/1.00	I/1.00	S/1.70
3	Moeckel Pond	R/1.15	C/1.00	I/1.00	S/1.15
4	Rock Pond	R/1.40	C/1.00	I/1.00	S/1.40
5	Windham	R/1.00	C/1.00	I/1.00	S/1.00
6	Shadow Lake	R/1.20	C/1.00	I/1.00	S/1.20
7	Seavey Pond	R/1.20	C/1.00	I/1.00	S/1.20
8	Cobbetts Pond	R/2.50	C/2.50	I/1.00	S/2.50
9	Canobie Lake	R/1.70	C/1.70	I/1.00	S/1.70

Note: Land Class R=Residential; C=Commercial; I=Industrial; S=Special (Current use)

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[19] Excess land is land that is not needed to support the use of existing or probable future improvements. Land Valuation – J.H. Boykin 2001

[20] Surplus land is additional land that allows for future expansion of the existing improvements(s); cannot be developed separately and does not have a separate highest and best use. Surplus land is associated with an improved site that has not been developed to its maximum productivity according to its highest and best use as though vacant. The Dictionary of Real Estate Appraisal 3rd Ed. Appraisal Institute.

[21] Refer to page ## for example of "Parcel Cost Calculation" Land Line Valuation.

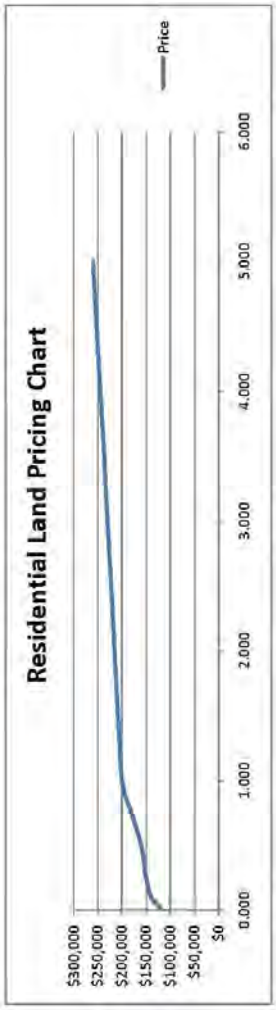
Size Adjustments: Immediately following the *Unit Price* on the PRC is the “I. Factor”. This percentage adjusts the Unit Price to reflect value based on size utility. Used for parcels less than one acre, the curve illustrates and prices land based on its existing utility as a “building lot”, with consideration to incremental size variations. This would be shown on the Line 1 acreage. See the following page and graph illustrating a unit base rate land curve model for residential land.

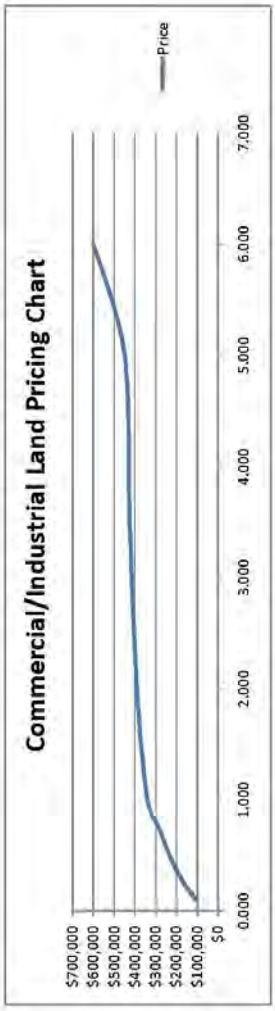
Lot Size "Acre"	Influence Factor
0.10	7.0000
0.20	3.6667
0.30	2.5333
0.40	1.9500
0.50	1.6000
0.60	1.4000
0.70	1.2571
0.80	1.1500
0.90	1.0667
1.00	1.0000

Large acreage land curve anticipates as the size of a parcel increases, the unit value declines. This decline tends to occur at an exponential rate rather than on a linear basis. That is, the unit value change corresponds to the rate of change rather than the dollar amount of change per unit (e.g., acre). This factor is applied to Line 2 acreage.

Lot Size "Acre"	Influence Factor
5.00	0.9600
10.00	0.9300
15.00	0.9100
20.00	0.8900
26.00	0.8700
34.00	0.8500
40.00	0.8300
50.00	0.8100
61.00	0.7900
72.00	0.7700
98.00	0.7500
113.00	0.7300
141.00	0.7100
165.00	0.6900
185.00	0.6700
219.00	0.6500
232.00	0.6300
268.00	0.6100

LAND CURVE – BASE PRICING





Residential

	Area (AC)	Price
	0.010	$120,000
	0.100	$140,000
	0.250	$150,000
	0.500	$160,000
	0.750	$180,000
Base	1.000	$200,000
	2.000	$215,000
	3.500	$237,000
	5.000	$260,000

Commercial

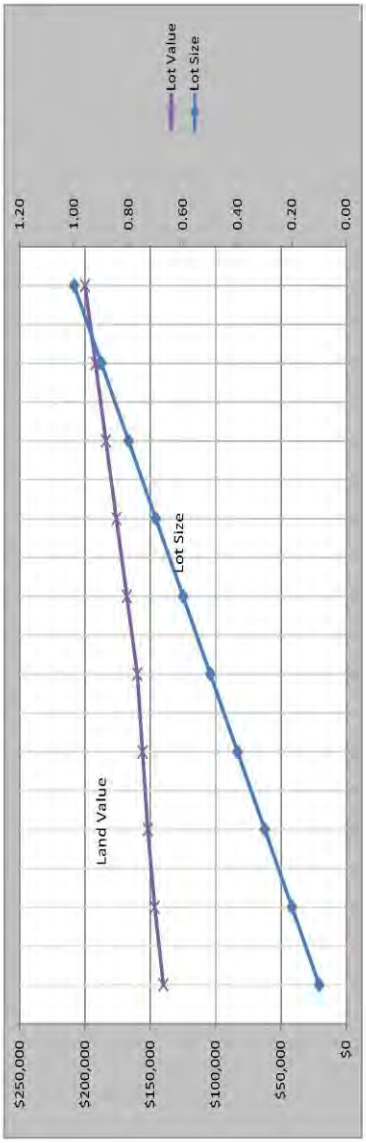
	Area (AC)	Price
	0.100	$105,000
	0.250	$165,000
	0.500	$233,000
	0.750	$285,000
Base	1.000	$340,000
	2.000	$390,000
	3.500	$425,000
	5.000	$450,000
	6.000	$600,000

LAND CURVE @ < ONE ACRE BASE LAND PRICING

Land Size Curve Model
Land Base Rate

Lot Size "Acre"	Influence Factor	"Indicated" Price / Acre	Assessed Value
0.10	7.0000	$1,400,000	$140,000
0.20	3.6667	$733,334	$146,667
0.30	2.5333	$506,667	$152,000
0.40	1.9500	$390,000	$156,000
0.50	1.6000	$320,000	$160,000
0.60	1.4000	$280,000	$168,000
0.70	1.2571	$251,420	$175,994
0.80	1.1500	$230,000	$184,000
0.90	1.0667	$213,334	$192,001
1.00	1.0000	$200,000	$200,000

Base Rate $200,000 Land Curve Model



Land Size Curve.xls

Condition Factor: This is a site specific adjustment factor applied for locale issues including site utility features or micro market adjustments such as negative or positive location. The condition factor reflects the sum of the positive or negative adjustments. After the base value has been estimated, the individual site adjustments must be considered. Some sites have unique advantages or disadvantages compared to other sites. Actual real estate market values vary for each site and are dependent upon numerous individual features, qualities, characteristics and restrictions such as:

location	**zoning**	**site**	**access**
utilities	**use density**	**view**	**frontage**
topography	**WWPD**	**transportation**	**parks**
traffic	**regulations**	**noise**	**utilities**

Sale data indicates additional value for a land site with special advantages and less value for a land site with disadvantages. The market value for the unique differences is determined by how much more or less site users in general were willing to pay for those features. This market difference is the total impact of each significant variable feature. As a result of the analysis, the condition factor is the sum of the positive and negative identified elements. A comment in the note field will identify the most prominent element, i.e. WWPD (Wetlands & Watershed Protection District) which has special setback restrictions and development considerations.

Sale data further supports positive or negative adjustments within certain neighborhood locations. Considered a “sub-market”, the adjustment to land addresses a site specific issue or location features not emphasized in the general neighborhood classification. I.e. Ironwood Road which is a planned development with granite curbing, sidewalks, and street lighting, designed similar to a “gated community”.

Neighborhood Classification: The Neighborhood influence factor is shown on the PRC land line valuation section labeled “S.I. Adj”. The intent of this adjustment is to replicate land values and factor prices land within a specific “neighborhood”.

Code	Neighborhood Description	Influence Factor
1	Canobie	0.95
2	Cobbett	1.00
3	Cobbett-WF	1.00
4	Comm - I	1.50
5	Comm - II	1.00
6	Industrial	1.00
7	Rock	0.90
8	Rock-WF	1.10
9	Seavy-WF	1.00
10	Shadow-WF	1.00
11	Town	0.85
12	Windham-C	0.90
13	Windham-B	0.95
14	Windham-A	1.00
15	Canobie-WF	1.00
16	Seavy	0.85
17	Shadow	0.85

Neighborhood Pricing Example: “***Windham-B”*** (Base $200,000 x .95 = $190,000)

“***Town”*** (Base $200,000 x .85 = $170,000)

The land valuation model is calibrated to reflect a reasonable allocation for “Land Value”. Windham Land Values consider the site highest and best use, development potential, and current use. Vacant and improved land sales were utilized in estimating base rates and adjustment factors. When it is difficult to find vacant land sites that have sold or are offered for sale, the assessor has used an allocation approach. There tends to be a typical ratio of land value to property (land + buildings) value for specific categories of real estate, with similar characteristics, in specific locations.

Sale prices for total property (both the land and building) are known but there typically is no allocation made between the land and buildings. In this effort, we analyzed a sample of newly constructed homes to estimate the typical proportion of value which represents land as compared to buildings. This percentage factor could then be applied to all of the total market values for the similar type of homes in a given district, to estimate the individual site land values.

Example of Land Valuation Model –

A typical one (1) acre parcel located within the Windham-C neighborhood:

Use Code	1010
Use Description	Single Family
Zone	RD
Units	1.00 Acre
Unit Price	$200,000
I. Factor (size curve)	1.00
C. Factor (*site characteristics*)	1.00
S.I. (*Neighborhood*)	12
S.I. Adjustment	0.90
Adjusted Unit Price	$180,000
Land Value (*Assessment*)	$180,000

Town of Windham Sales Report - Land - April 2008 - April 2010
Revaluation Data

GIS ID	Location	Use Code	Acreage	Sale Date	Price	Val Code
20-D-4016	5 BURNHAM RD	1300	2.51	06/30/09	$132,000	00
6-C-814	42 JACKMAN RIDGE RD	1300	1.00	03/12/10	$150,000	00
25-R-104	10 OSGOOD ST	1300	3.08	01/12/10	$155,000	00
14-B-110	20 CLARKE FARM RD	1010	0.69	04/29/08	$170,000	1O
21-B-29	9 PORCUPINE RD	1010	0.69	05/13/08	$172,000	1O
21-B-27	5 PORCUPINE RD	1010	0.69	04/04/08	$172,533	1O
21-B-30	11 PORCUPINE RD	1010	0.69	07/02/08	$175,000	1O
20-E-279	41 BEAR HILL RD	1010	0.74	10/01/08	$175,000	1O
14-B-111	21 CLARKE FARM RD	1010	0.69	07/07/08	$177,533	1O
20-E-280	43 BEAR HILL RD	1010	0.79	08/14/08	$200,000	1O
14-B-133	10 BUCKHIDE RD	1300	0.69	04/23/10	$200,000	00
7-A-785	18 EDINBURGH RD	1010	1.06	04/20/09	$201,533	1O
20-E-326	51 BEAR HILL RD	1010	0.94	05/07/08	$203,533	1O
20-E-327	53 BEAR HILL RD	1300	0.92	08/22/08	$205,000	00
20-D-4017	3 BURNHAM RD	1010	2.51	12/04/08	$220,000	1O
14-B-119	9 BUCKHIDE RD	1010	0.69	07/10/09	$220,000	1O
24-F-643	29 RYAN FARM RD	1010	1.59	10/19/09	$220,000	1O
24-F-180	7 RYAN FARM RD	1300	2.17	09/24/09	$225,000	00
20-D-1900	46 LONDON BRIDGE RD	1300	6.40	04/27/10	$230,000	00
20-D-4000	6 BURNHAM RD	1010	2.17	04/16/08	$250,000	1O
24-F-616	40 RYAN FARM RD	1010	1.37	12/19/08	$250,000	1O
20-E-287	42 BEAR HILL RD	1010	1.50	07/22/08	$260,000	1O
7-B-40	18 ORCHARD BLOSSOM RD	1010	1.60	09/16/08	$260,000	1O
21-K-46	32 TURTLE ROCK RD	1013	0.29	11/17/08	$326,000	1O
7-A-701	3 IRONWOOD RD	1010	2.48	10/03/08	$375,000	1O
				Median	$203,533	

Residential Land Sales Analysis:

Building lot sales that occurred within two years of the assessment date indicate a median price of $203,500. The lowest price, $132,000 for a 2.51 acre lot, was the result of an auction sale, where the owner was attempting to sell several lots in a subdivision that was developed but the sales were few and far between. The sale price was considerably lower than prior sales in this area. At this same auction in June 2009, an investor (WINDHAM LOTS, LLC) purchased four other lots for $500,000. Other lots in this neighborhood sold in 2007-2008 from $200,000 to $260,000. The sales indicate a general range from **$170,000 to $250,000**. The highest price, $375,000, represented the last lot sold within one of the most prestigious neighborhoods in Windham, "Ironwood Gate", see http://www.ironwoodgate.com/ for additional information.

The majority of lot sales occurred in the same two neighborhoods, Windham-A and Windham-B. This is expected as the neighborhood descriptions reflect newer homes in well planned subdivisions. For consideration to lot pricing in other neighborhoods, older data was considered including sales from 2005. See pages 114-115 for older sale data.

To derive pricing for lots where there is little evidence of sale data, sales of improved property were analyzed. Location is the primary influence in waterfront prices. While water frontage is a consideration, due to lack of data, it was not specifically isolated and applied as an adjustment in the CAMA system. Waterfront land pricing is estimated from sales where the improvements contributed little to the price paid for the parcel, and typically where a demolition occurred within a short time after the sale. Of the recent sales that fit the criteria, one Cobbetts Pond waterfront lot (parcel 21-K-46) sold for $326,000 and the 972 square foot home demolished to construct a new home. Due to the limited recent sale data, older sales as well as current listings were considered reasonable to apply to the analysis.

Condominium Land Values "Building Rights":

Where the Subject Property consists of vacant land with the right to build condominium units, the first consideration was to determine what market price the finished unit will have as of April 1, 2010. Sales of similar units are reviewed and a building right value component extracted. To estimate a value for this feature, the value of the finished unit was studied and a contributory value for the right to build and sell the unit was estimated. In the 2010 revaluation, Windham had three condominium complexes that required this analysis.

Condominium sales in *Lakeview Farms* reflected a range from $375,000 to $514,800. The *Villages of Windham* new construction sales were in the range of $348,000 to $367,500. *Windham Meadows II* sales were in the range of $338,800 to $510,000. Using a land/building ratio of 1:4 for condominium land value contribution, the sales offer a value for the right to build similar units from about $68,000 to $75,000 for the low end and $73,500 to $103,000 for the high end. This data offers a well supported range of $70,000 to $100,000 for building rights. (Lakeview Farms duplex units were price based on listings, for as of April 1, 2010; no units were constructed or sold.) At the base unit price, a land value representing 20% of its total cost was deemed reasonable and well supported by the market data for the condominium right to build.

A value by extracting ratios from the sales was deemed the best indication for the subject. Although no single sale is offered as conclusive evidence of what the subject property would sell for as of the date of this appraisal, the price indicators extracted from the sale data are within a reasonable range and deemed reliable. Condominium building rights are not valued as an assemblage of multiple units. Per State Law, the ad valorem assessment is based on a single transferable unit. As stated within this analysis, the property's value is estimated by its contributory worth to the finished unit. A proper land/building ratio was determined and shows the relationship and provides a basis for valuation.

Commercial Land Sales Analysis:

Windham has a limited quantity of commercially zoned property, with about half of the available land improved with either commercial or industrial development. Currently estimated at seven percent of the total acreage, the remaining vacant commercial land is about 550 acres. Much of this acreage, however, is impacted by poor access, wetlands, or topographic issues. Complicating the issue is the current zoning restrictions and historical resistance to supporting commercial development. Nearly 400 acres of this land is zoned “PBT”, designed and intended to promote professional business and technology park type of development. Development within this zone has not attracted significant interest from investors. Another significant limitation to immediate growth is the ongoing Interstate 93 construction project. While this will focus a high interest in property with access to I-93, the construction delays and uncertainties are felt to have hindered plans for nearby development.

Over the past several years, available retail oriented commercial land exhibited a high level of investor interest. Found in the CDA, NBD, and VCD, zones, the sales reflect investor interest and in some cases, speculative pricing. Sales and resales in the earlier period of this decade showed double digit appreciation. Commercial sales, however, are the most difficult to fully understand. Sales may reflect the land price with approvals, a land price with engineering, or simply land price with consideration of a conceptual development. Many times the motivations are not fully discussed.

As a result of several important commercial transactions involving the State of New Hampshire, Department of Transportation, they were also included in the analysis. The sales selected to develop the CAMA model are on the following pages and include older sales, improved sales where the improvements do not contribute significantly to the highest and best use of the site, and those considered the best reflection of the Windham market.

As noted in the market analysis, the market for certain limited available commercial property has been strong. Of the several sales reviewed, nine were selected for data. Each involved property offering utility pricing within commercial zones. Four sales involved commercially zoned land located on Route 28, two sales in the CDA zone on Route 111. Three others involved property with similar lot sizes in the Village Center District and considered for their highest and best use utility. Each was identified as an arms-length transaction, verified by a review of the recorded deed and with one or more parties participating in the transaction. The comparables have been inspected in the course of this appraisal. Every attempt has been made to verify this data and it is felt to be reliable. The sales are briefly described in the following pages.

Parcel 16-D-450, **32 Indian Rock Road** sold January 7, 2010 for $620,000. It consists of a 3.31 acre parcel that at the time of sale had a small single family dwelling. The building was removed after the sale and the site required extensive site work. This parcel has 145.82 feet of frontage on Route 111 and one driveway entrance, with a cross easement obtained from an abutting property. The site location has good visibility from both directions, but it had topography and WWPD issues and an on-site pond that limit its full utility. The parcel was subsequently approved for the development of two buildings and a gas station with 10,800 square foot retail space and 1,200 square feet of warehouse.

Parcel 13-B-50, 20 Rockingham Road, sold September 30, 2008 for $1,350,000. This property is a 2.05 acre parcel improved with a 6,600 square foot single story service type building constructed in 1970. The prior uses included auto repair and a landscaping operation. The buyer reportedly purchased this property to relocate and expand his existing auto sales operation.

Parcel 13-A-10, **15 Rockingham Road** sold January 18, 2005 for $560,000. It consists of a 1.49 acre parcel. At the time of sale, the property had a small single family dwelling that had been converted and was utilized as an auto sales office. The building was removed after the sale and the only remaining site improvement is a paved area to the

center of the parcel. This parcel has about 205 feet of frontage on Route 28 and one driveway entrance. The site has good visibility from both directions.

Parcel 13-B-60, **24 Rockingham Road** sold November 28, 2005 for $1,000,000. It was previously sold on November 23, 2004 for $645,000. It consists of an 8.27 acre parcel according to recorded plan D-33250. The site is split zoned with the front acreage estimated at 3 + acres in the CDA zone and the remainder in a residential "RD" zone. At the time of sale, the parcel was vacant. This parcel has 125 feet of frontage on Route 28 and one possible driveway entrance. The site has good visibility from both directions on Route 28. The rear of the parcel has 170 feet of frontage on Harris Road with a possible secondary access point. With the split zoning and limited frontage on Harris Road, further subdivision is deemed unlikely. The parcel has good visibility from the newly constructed Route 111, but no driveway cut is allowed on this highway.

Parcel 16-L-1, **30 Indian Rock Road** sold December 27, 2005 for $600,000. It consists of a 1.09 acre parcel. At the time of sale, the property had a small single family dwelling. The building was removed after the sale and the only remaining site improvement was a paved driveway to the center of the parcel. This parcel has 377 feet of frontage on Route 111 and one driveway entrance. The site location has good visibility from both directions, but it had topography and WWPD issues that limit its full utility. The parcel was subsequently approved for the development of a 4,000 square foot retail building.

Parcel 11-A-450, **1 Indian Rock Road** sold December 16, 2005 for $624,866. It consists of a 1.51 acre parcel. At the time of sale, the property had an antique single family dwelling and a detached garage. The building is being discussed for removal or moving to a new site. This parcel has 145 feet of frontage on Route 111 and 254 feet on Hardwood Road with one driveway entrance off Route 111. The site has good visibility from both directions. The parcel is pending redevelopment.

Parcel 13-A-4, 7 Rockingham Road, sold June 9, 2006 for $320,000. This sale involved a vacant 0.7 acre parcel that had a variance approval to construct a 6,928 square foot two story retail building.

Parcel 11-A-580, **1 North Lowell Road** sold July 20, 2006 for $850,000. It consists of an 11.4 acre parcel. At the time of sale, the property had an antique single family dwelling and a detached garage. This parcel has 132 feet of frontage on North Lowell Road at the intersection of Route 111 one driveway entrance. The site has access limitations at its frontage. A conceptual plan shows this parcel has redevelopment potential if combined with parcel 11-A-570.

Parcel 11-A-570, **21 Indian Rock Road** sold February 21, 2006 for $1,100,000. There was a prior sale in 2004 for $525,000. It consists of a 6.95 acre parcel improved with an antique single family dwelling and attached barn. This parcel has 237 feet of frontage at the intersection of Route 111 and North Lowell Road with one driveway entrance. The site has access limitations at its frontage. A conceptual plan shows this parcel has redevelopment potential.

The commercial land base price (1st acre) is estimated at $340,000, and then adjusted by its "Neighborhood" classification. E.g. Commercial –I is adjusted 150% time the base price. Considering the 1st acre and frontage is the primary value, the valuation model heavily weights this portion of each property. The second acre is calculated at $25,000 or $50,000 depending on neighborhood classification and value contribution.

All parcels are priced in the CAMA model in the same manner. However, commercial land values may be reviewed on a value per acre, price paid on floor area ratio, or an income analysis in the case of ground rents. In any case, the pricing for commercial land is considered reflective of market value as of April 1, 2010.

SECTION 7

Improved Property Data

Depreciation - Types of Depreciation Considered and/or Utilized:

Depreciation is the loss in value from any cause, and is typically associated with reasons that are "physical" (loss in value due to physical deterioration and/or ageing), "functional" (due to deficiencies in the structure's design) and/or "economic" (loss in value due to factors external to the appraised property).

In single property (not Mass Appraisal), the three primary methods for estimating depreciation are: the "market extraction method", the "age-life" method, and the "breakdown" method. Typically, the market extraction and age-life calculation techniques are utilized to capture the total depreciation in a property from all sources. The "breakdown" method is a more rigorous exercise that attempts to isolate the specific components for each type of depreciation, physical, functional, and economic.

In a mass appraisal, the identification of depreciation relies upon the application of computer modeling techniques. For instance, one such mass appraisal technique to identify "age-related" depreciation is to consider the "effective" age of the improvements as they compete with similar aged property. The theory is based upon the reactions in the marketplace to upgrades in construction, i.e. new roofs, replacement windows, remodeling baths, kitchens etc. For example a home built in 1960 which underwent renovation of plumbing fixtures, cabinetry, finishes, windows and roof, would have an effective age similar to a much newer home, say 1990's vintage. Renovations would never fully change the effective to compete with new construction; however, the property would see a value increase proportionate with the overall quality and quantity of renovations. This is captured in changing the effective age of a property.

Importantly, regardless of the methodology utilized to identify depreciation, it is imperative that the final estimate of depreciation reflects the loss in value from all sources. The calculation of both "functional" and "economic" depreciation, when applicable, a test was performed either by utilizing a "matched-pair" analysis wherein

sales of conforming properties were compared and the functional and/or economic loss in value was isolated, or by capitalizing the economic loss attributable to each issue.

Depreciation is applied to the replacement cost new to represent value in similar vintage property. In residential property, depreciation is calculated straight-line at one percent (1%) per year from the *Effective Year Built* (age the property competes with other similar property) to the assessment year 2010. Commercial property is calculated at two percent (2%) a year as the improvements are considered to depreciate faster than residential.

Effective Area Factors: The adjustments calibrated for effective area price the sub-areas as they contribute to value. The "Effective area" is factored as a percentage of "Gross area" for pricing. E.g. "Base" area is 100% of Gross area, FGR (Framed Garage-attached) is 50% of Gross area, and FOP (Finished open porch) is 20%. The percentage of the Gross area is applied to the Unit Cost for an un-depreciated value (aka. Replacement Cost New). See addendum for a complete listing of sub-area codes.

Story Height Adjustments: Windham's CAMA model does not employ a "Story Height Adjustment" due to the absence of market specific evidence related to this element.

Construction Building Style: Property is classified by architectural style. Every construction style has a base rate derived from sales of similar class property and an associated depreciation rate. Residential styles include *Ranch, Split-level, Colonial, Cape Cod*, etc. Commercial building types are identified by designed use or generic type. (I.e. *Store, Restaurant, Service Shops*, etc.).Commercial cost tables were used where sale data was limited. See addendum for construction tables.

Construction Quality Detail:

The foundation for the development of the "Building Value" assessment allocation for improved property is the accuracy of the classification and collection of the construction elements. See the property record card *CONSTRUCTION DETAIL* elements, for individual property description. The following descriptions have associated tables with both quantitative and qualitative data points. The elements include objective (measurable, class oriented) and subjective (appeal to market) factors. Physical measurements are based on American Standards, exterior footprint, and rounded to the nearest foot. Unit measurements are based on industry standards and follow accepted Real Estate Appraisal theory.

Building Grade – Residential Uses – *Quality as it appeals to the Market*

Elements Considered:

- Architectural Style – *Level of distinct design and detail*
- Materials – *Original cost, quality, utility, functionality and durability*
- Craftsmanship – *Construction techniques, quality of effort and finish*
- Functional Utility – *Floor plan, egress, space utilization, conformity*
- Appeal to Market – *Trends in style elements (I.e. materials, "Formica", wood, laminates, stone); Color (fixtures – lime, orange) Style (dated or modern); Setting (known as "Curb appeal" of on-site improvements); and the positive/negative elements (site maintenance concerns, access, parking, utility).*

Building Grade is the factor (coefficient) to adjust base rates for value considerations. The scale is alpha-systematic starting at a base level of "C" which is 0.0 (no adjustment). Adjustments range from "AAAA", a coefficient of 1.50 (+150%) down to "E-" a factor of -0.350 (-35%). The following represents the rating groups where AA through AAAA is considered "luxurious", A- through A+ is "good", B- through B+ is "above average", C- thorough C+ is "average", D- through D+ is "fair", and E- through E+ is rated "poor".

Building Grade Factors:

Grade	Coefficient
AAAA	1.500
AAA	1.000
AA	0.700
A+	0.500
A	0.350
A-	0.250
B+	0.200
B	0.150
B-	0.100
C+	0.050
C	0.000
C-	-0.050
D+	-0.100
D	-0.150
D-	-0.200
E+	-0.250
E	-0.300
E-	-0.350

Building Grade – Commercial Uses – *In addition to residential considerations*

Elements Considered:

- Architectural Style – *Building's contemporary design*
- Materials – *Energy efficiency, maintenance issues*
- Craftsmanship – *Consideration for continuing maintenance*
- Functional Utility – *ADA compliance, flexibility, operational considerations*
- Appeal to Market – *Trends in style elements and the positive/negative elements (site maintenance concerns, access, parking, utility).*

Assessing Neighborhood Trending – *Effect of location on Subject's improvement.*

- Prestige – *Surrounding property values impacts subject property's value*
- Size – *Compatibility with neighborhood; covenants controlling development*
- Maintenance Level – *Pride of ownership, conformance within neighborhood*
- Site improvements – *Design plan as it complements dwelling; (I.e. driveway, walkways, fencing, irrigation systems, landscaping – type and blend of plantings*

Residential Building Grade Examples: “Luxurious”

Examples: “Luxurious”

Kitchen Design, Materials, Workmanship, Ceiling Height & Detailing

Examples: “Luxurious”

Architectural Design, Materials, Workmanship

Examples: “Luxurious”

Architectural Design, Materials, Workmanship

Built-ins – Ceiling Detail

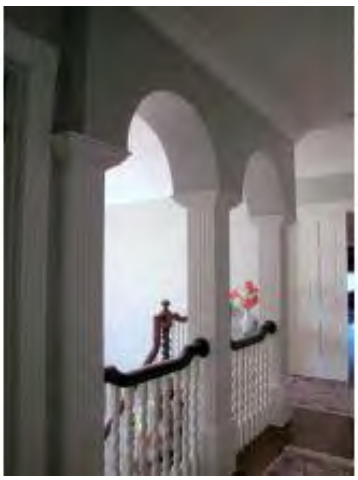
Examples: “Luxurious”

Architectural Design, Materials, Workmanship

Architectural Appeal, Floor plan

Examples: “Luxurious”

Finishes



Detail

Examples: “Luxurious”

Bathrooms Detail, Fixtures and Finish

Examples: “Luxurious”

Basement Finish

Residential Building Grade Examples: “Above Average - Good”

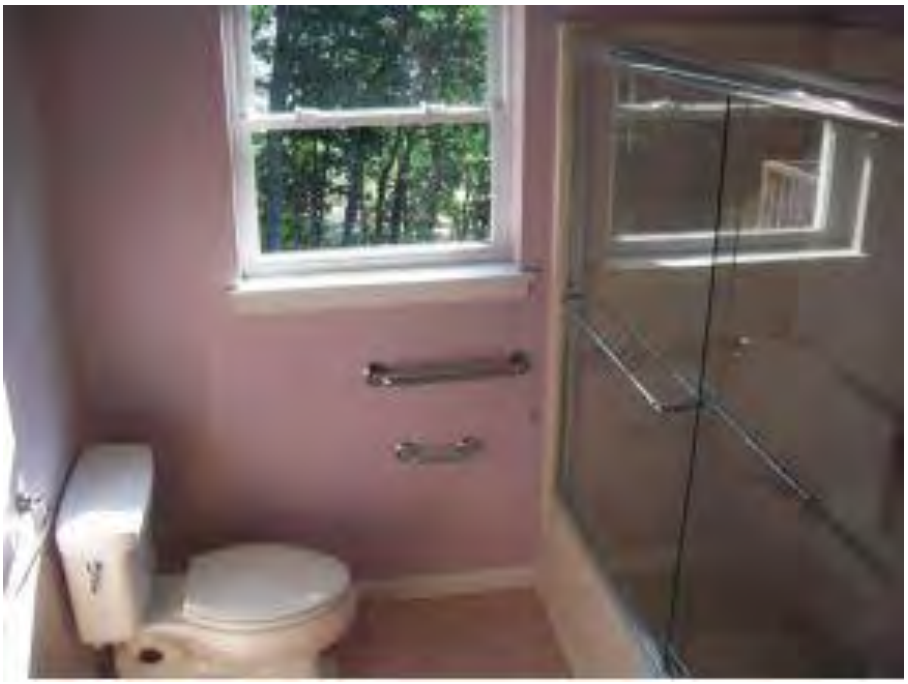
Examples

Typical Style

Examples: “Above Average - Good”

Kitchen Design, Materials, Workmanship, Ceiling Height & Detailing

Examples: “Above Average - Good”



Bath features

Examples: “Above Average - Good”

Representative features

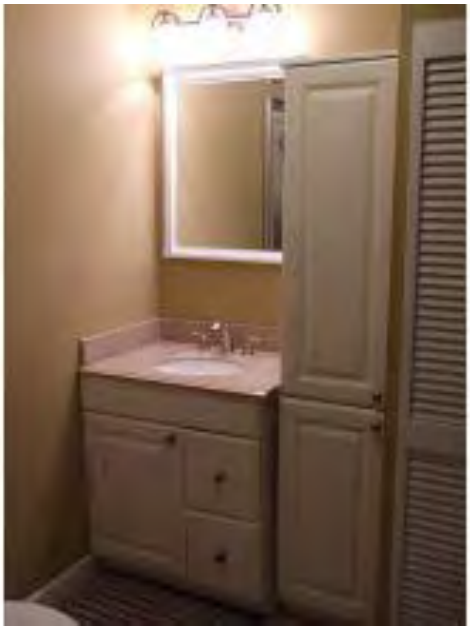
Residential Building Grade Examples: “Average”

Typical Dwellings

Examples: “Average”

Kitchen Design, Materials, Workmanship, Ceiling Height & Detailing

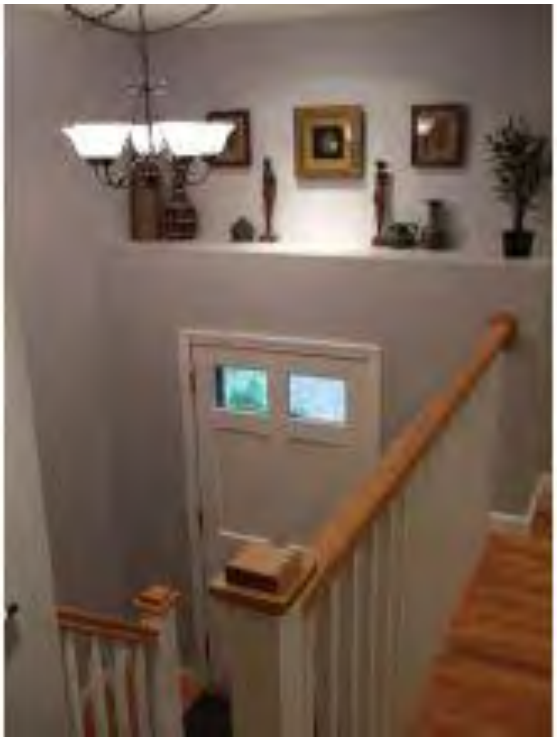
Examples: “Average”



Bath features

Examples: “Average”

Archetypal features



The remaining listed construction detail elements include informational and contributing cost/value based. Elements listed for information include *Story height*, *Occupancy*, *Roof Structure*, and *Total Room* count. Informational elements are tracked to allow testing for value contribution. Informational elements have a default setting in Vision CAMA to 1.0, and they do not add or subtract from the base value. Value contributing elements are priced per item or by points added to base price. The CAMA model identifies and codes all "Allowable Construction Entries" for Residential, Commercial, and Condominium property. See addendum for a listing of allowable data entries.

Value contribution, however, is set per utility of the element. For example, a 1,500 square foot split-entry style dwelling with four (4) bedrooms verses a three (3) bedroom split-entry dwelling: the value contribution of the extra bedroom is minimal, with the utility being similar, this dwelling has either three good sized bedrooms or four small bedrooms. In this example the price paid reflects living area rather than bedroom count.

Adjustment to base rates further considers market reactions to specific features in property. In residential property the number of bathrooms is a factor to valuation. This number, however, is balanced by the bedroom count and its value contribution is based on market acceptance. For example, in a four-bedroom dwelling, the market identifies two full and one half baths as the normal functional layout. Bath counts more or less are adjustments to the base. When this number is increased beyond the norm, say five or six bathrooms in a four bedroom home, the prices paid per additional unit decreases.

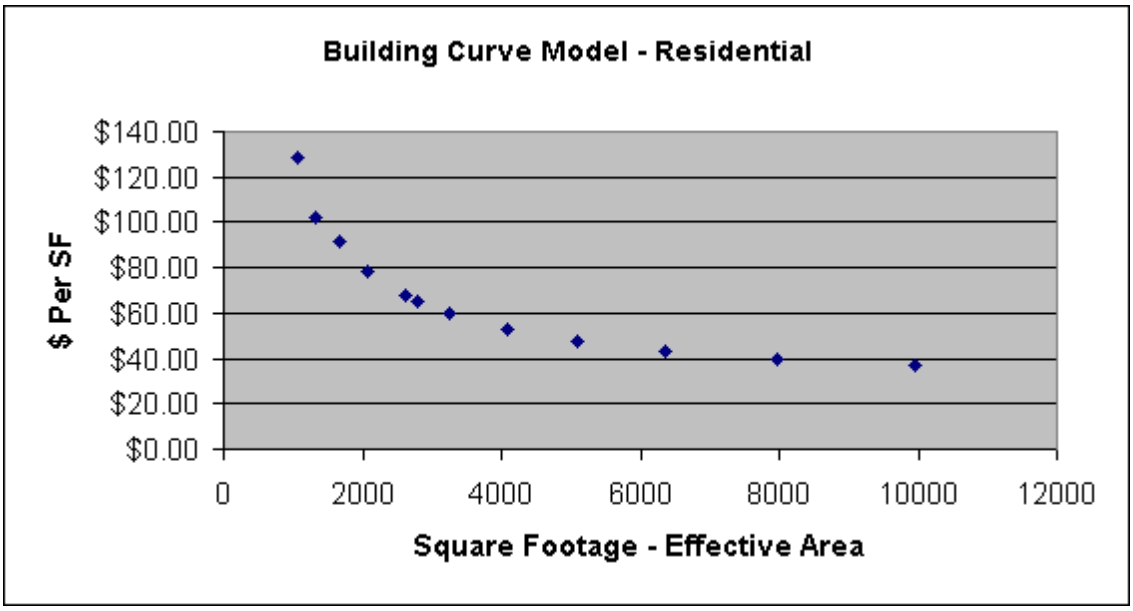
Commercial property demonstrates a differing pattern of value contribution elements dependant on the commercial use. Bath counts for example, are not a significant value factor. Adjustments in commercial base rates involve construction materials, HVAC systems, and utility (such as wall heights). Due to the limitations in the market data, the general appraisal model identifies building design, grade and depreciation as primary valuation factors in commercial property. See addenda for full description and pricing.

Size Adjustment – *Factor to adjust for economies of scale, "marginal utility"*

After the base rate is loaded to account for property specific features, it is adjusted for size. The following example illustrates how the building size curve impacts the base rate. A separate model was developed for each land use. (I.e. 1010-Single Family standard size = 2800 SF; 1020 Residential Condominium standard size = 1600 SF.) The price per square foot is illustrated in the following graph by using a base rate of $65.00 applied to the standard size single family home 2,800 SF. (See tables for Base Rate by Style)

Size	Adjustment Factor		Size	$ per SF @ Size
15.62	4		437	$260.00
19.53	3.472		547	$225.68
24.41	2.858		683	$185.77
30.52	2.366		855	$153.79
38.15	1.973		1068	$128.25
47.68	1.568		1335	$101.92
59.6	1.407		1669	$91.46
74.51	1.205		2086	$78.33
93.13	1.044		2608	$67.86
100	1	Base	2800	$65.00
116.42	0.915		3260	$59.48
145.52	0.812		4075	$52.78
181.9	0.73		5093	$47.45
227.37	0.664		6366	$43.16
284.22	0.611		7958	$39.72
355.27	0.569		9948	$36.99
440.09	0.535		12323	$34.78
555.11	0.508		15543	$33.02
693.89	0.486		19429	$31.59
867.36	0.469		24286	$30.49

** Graphically shown*



The Sales Analysis subsystem is responsible for the collection of sale data, sale screening, various statistical studies and sales reporting. The town receives copies of all recorded property deeds on a monthly basis. Deeds are reviewed for identification of ownership changes, indicated purchase price, and special circumstances relating to the transaction. A copy of the deed is scanned and attached to the Vision account number. A copy of the Department of Revenue's form PA-34 "Inventory of Property Transfer" is also scanned into the Vision account. In sales analysis, each are reviewed for "arms-length"[22] and circumstances surrounding the transaction.

All property transfers within Windham spanning a period of two years prior to April 1, 2010 were reviewed, and verified to determine if the transfer was an "arm's-length transaction. Where possible, this was accomplished by interviewing the buyer, seller, or the representative sales agent. The interview also identified the sales price, and any terms or conditions surrounding the sale that might have influenced the negotiated price. Sale data prior to this period was utilized when analyzing complex property, or property where sale data is limited and older sales are relevant.

This property information was analyzed, and the highest and best use of each property considered, as described within this section. The qualified sale data was "stratified" by use type, such as single-family residential, land, commercial, etc. The sale data was further stratified by neighborhood, in order to isolate more discrete "location" differences and/or influences. The verified sale data was then utilized to extract meaningful adjustments and/or benchmarks that became the basis for various tables, such as time (market conditions), building value contribution, depreciation, view influence, water influence, etc. All pertinent factors, including physical, legal, and economic considerations were considered and recognized, subject to the assumptions and limiting conditions referenced above.

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[22] A transaction between unrelated parties. The Dictionary of Real Estate Appraisal 3rd ed. Appraisal Institute.

The Mass Appraisal Valuation System comprises the application of a market adjusted cost oriented model, considered an econometric model based on localized sale data. Property sales are dissected into units of comparison and the data utilized to adjust tables of base rates and modifiers. These factors are used in the reconstruction of the subject parcel and applied to land and buildings (if improved).

Once the preliminary benchmarks were established, “data calibration” was required in order to bring the computerized mass appraisal formulas and tables into conformity with the market. To do so, field reviews and further analysis utilizing “ratios” (a comparison of the assessed value to its sale price) “Statistical Testing” and the CAMA (Computer Assisted Mass Appraisal) software was reviewed in order to refine the base tables, and verify the alignment and consistency of the base tables.

Upon completion of the final review and approval of the Municipality’s values by the Board of Selectmen, notices of value were then posted on the Town of Windham’s Web site and printed copies available in the Assessing Department and the Town’s public library. A public terminal is located in the Town Hall and library and available during normal working hours. Press releases and public announcements included sufficient information (timing and location) to enable a taxpayer to attend an informal hearing to “appeal” or question the new assessed value if desired. Hearings were then held at a time and location scheduled by the Municipality. Any changes that arose from the appeal and hearings process were reflected in the final tax bill for 2010.

See the following pages for residential sales utilized in the valuation model.

Town of Windham Sales Report - Single Family - April 1, 2008 - April 1, 2010
Revaluation Data

GIS ID	Location	Use Code	Construction Style	Year Built	Living Area (SF)	Bedrooms	Full Baths	Half Baths	Acres	Sale Date	Price	Val Code
14-A-5	4 MAMMOTH RD	1010	Antique	1890	2,443	3	2	1	0.74	03/31/09	$324,000	00
17-L-45	132 RANGE RD	1011	Antique	1743	3,344	4	3	1	2.41	12/17/08	$325,000	00
16-E-25	48 MINISTERIAL RD	1010	Cape Cod	1954	1,215	3	1	1	0.15	02/09/10	$175,000	00
17-J-149	8 GARDNER RD	1010	Cape Cod	1956	1,459	3	1	1	0.26	07/28/08	$195,000	00
19-B-712	8 GLANCE RD	1010	Cape Cod	1971	1,296	3	2	0	0.81	12/01/08	$255,000	00
20-B-2	4 GOLDEN BROOK RD	1010	Cape Cod	1941	1,825	2	2	0	5.53	05/19/08	$266,000	00
14-B-4350	1 LISA ST	1010	Cape Cod	1970	1,625	3	2	0	0.80	06/30/09	$266,000	00
9-A-1204	101 NASHUA RD	1010	Cape Cod	1977	1,508	2	1	1	1.26	09/18/08	$278,000	00
24-D-25	20 ROCK POND RD	1010	Cape Cod	1966	1,764	3	2	0	0.79	05/21/09	$289,000	00
1-B-511	6 FORDWAY EXT	1010	Cape Cod	1986	2,033	3	2	1	4.43	07/08/09	$307,000	00
9-A-1304	102 NASHUA RD	1010	Cape Cod	1994	1,116	2	1	1	5.01	08/08/08	$309,000	00
1-C-2009	95 LONDONDERRY RD	1011	Cape Cod	1970	2,798	4	3	0	1.11	08/21/09	$360,000	00
25-C-5	16 JORDAN RD	1013	Cape Cod	2000	2,558	3	2	0	0.34	09/26/08	$450,000	00
20-E-138	17 BEAR HILL RD	1010	Cape Cod	1999	2,644	4	2	1	1.88	09/15/09	$483,533	00
11-A-1613	49 BLOSSOM RD	1010	Cape Cod	1988	3,883	4	4	0	2.45	12/23/08	$590,000	00
22-L-79	31 W SHORE RD	1013	Cape Cod	2009	2,594	2	2	1	0.21	03/19/10	$713,000	00
11-A-222	74 BLOSSOM RD	1010	Cape Cod	2000	4,993	4	4	0	3.50	06/19/08	$1,100,000	00
22-A-35	3 WILDWOOD RD	1010	Colonial	1976	1,872	3	1	1	0.69	09/10/09	$227,000	00
25-R-816	14 FLETCHER RD	1010	Colonial	2007	1,908	3	2	1	0.71	09/21/09	$285,000	00
22-L-166	1 JOHNSON ST	1010	Colonial	1967	2,160	4	2	1	1.04	07/07/09	$288,533	00
22-L-194	4 ROBIN HOOD RD	1010	Colonial	1976	2,452	4	2	1	0.73	01/25/10	$292,866	00
21-G-43	227 RANGE RD	1010	Colonial	1985	2,252	4	2	1	3.02	09/26/08	$299,400	00
16-P-1011	16 FOURTH ST	1010	Colonial	2007	1,908	2	2	0	0.27	11/04/08	$305,000	00
24-F-1620	20 HERITAGE HILL RD	1010	Colonial	1984	2,128	4	2	1	1.93	06/19/09	$309,000	00
14-B-1007	57 HAVERHILL RD	1010	Colonial	1988	2,388	3	2	1	3.00	07/21/09	$312,933	00
14-B-3803	3 BANCROFT ST	1016	Colonial	1995	2,172	3	2	1	11.43	04/09/09	$323,000	00
6-A-402	99 NO LOWELL RD	1010	Colonial	1987	2,694	4	3	0	2.73	11/03/09	$323,000	00
24-F-1622	22 HERITAGE HILL RD	1010	Colonial	1984	1,912	3	2	1	2.12	07/27/09	$332,000	00
9-A-1350	106 NASHUA RD	1010	Colonial	1994	1,976	3	2	1	4.93	11/16/09	$335,000	00
1-C-1206	3 NEW RD	1010	Colonial	1996	2,136	3	2	1	3.28	11/10/09	$342,000	00
7-A-1127	12 MORRISON RD	1010	Colonial	1997	2,240	3	2	1	3.79	06/03/08	$345,000	00
1-B-515	14 FORDWAY EXT	1010	Colonial	1986	2,315	4	2	1	3.91	09/17/09	$350,000	00
21-K-26	35 TURTLE ROCK RD	1010	Colonial	1981	1,920	2	2	1	0.23	05/21/08	$350,000	00
21-K-72	138 RANGE RD	1010	Colonial	1999	2,320	3	2	1	2.22	04/29/09	$358,000	00
7-A-2016	9 HANCOCK RD	1010	Colonial	2001	2,499	4	2	1	0.69	12/18/09	$370,000	00
14-B-2004	47 HAVERHILL RD	1010	Colonial	1986	2,485	3	1	1	1.43	09/11/09	$377,533	00
22-R-4001	35 SQUIRE ARMOUR RD	1010	Colonial	2005	2,512	3	2	1	0.69	11/20/09	$380,000	00
1-C-417	14 MILLSTONE RD	1010	Colonial	1984	2,646	4	2	1	1.06	08/31/09	$394,000	00
3-A-617	56 MITCHELL POND RD	1010	Colonial	2008	2,576	3	2	1	0.80	11/19/09	$415,000	00
1-C-2501	25 CRESTWOOD RD	1010	Colonial	2001	3,026	4	2	1	2.74	07/02/09	$420,000	00
3-A-608	38 MITCHELL POND RD	1010	Colonial	2005	2,580	3	2	1	0.78	06/29/09	$420,000	00
3-A-618	4 TAYLOR FARM RD	1010	Colonial	2008	2,274	3	2	1	0.78	08/11/08	$422,000	00
22-R-4001	35 SQUIRE ARMOUR RD	1010	Colonial	2005	2,512	3	2	1	0.69	07/14/08	$424,000	00

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7-A-679	79 SEARLES RD	1010	Colonial	2002	2,576	3	2	1	1.00	06/29/09	$425,000	00
22-R-827	9 SQUIRE ARMOUR RD	1010	Colonial	2000	2,676	4	2	1	1.73	02/16/10	$425,000	00
7-A-779	23 EDINBURGH RD	1010	Colonial	2006	3,968	4	2	1	1.00	04/24/09	$426,000	1S
2-B-615	23 BEACON HILL RD	1010	Colonial	1999	2,776	4	2	1	2.53	12/14/09	$429,000	00
9-A-109	8 RED FOX RD	1010	Colonial	1993	2,672	4	2	1	1.40	02/20/09	$429,000	00
21-G-209	5 CANTERBURY RD	1010	Colonial	1993	2,896	4	2	1	2.11	11/03/09	$430,000	00
25-R-851	3 FLETCHER RD	1010	Colonial	2002	2,440	3	2	1	0.71	05/16/08	$430,000	00
25-R-626	31 FLETCHER RD	1010	Colonial	2004	2,508	4	2	1	2.81	06/24/08	$435,000	00
3-B-406	6 OUTLOOK RD	1010	Colonial	2006	2,986	4	2	1	1.08	04/24/09	$435,000	00
20-E-328	55 BEAR HILL RD	1010	Colonial	2008	2,692	4	2	1	0.90	08/21/09	$437,800	00
6-A-203	3 COUNTRY VILLAGE RD	1010	Colonial	1994	3,044	4	2	1	2.52	12/04/09	$439,533	00
6-A-206	5 COUNTRY VILLAGE RD	1010	Colonial	1994	2,718	3	2	1	3.54	08/17/09	$443,000	00
21-C-280	28 FARRWOOD RD	1010	Colonial	1997	2,992	4	2	1	1.82	10/01/09	$445,000	00
20-E-12	12 BEAR HILL RD	1010	Colonial	1987	2,848	4	2	2	2.27	02/19/10	$450,000	00
2-A-292	5 TARBELL RD	1010	Colonial	2001	2,462	4	2	1	0.70	04/23/08	$450,000	00
6-C-315	5 JACKMAN RIDGE RD	1010	Colonial	1991	2,908	3	2	1	1.87	05/15/08	$451,000	00
8-B-5715	16 LONGMEADOW RD	1010	Colonial	1998	2,772	3	2	1	3.49	03/20/09	$455,533	1S
20-E-126	20 BEAR HILL RD	1010	Colonial	2000	2,578	4	2	1	4.12	07/31/08	$457,533	00
17-J-112	21 ROCKY RIDGE RD	1013	Colonial	1946	1,712	3	1	1	0.35	08/20/09	$457,533	00
3-B-1200	7 NORTHLAND RD	1010	Colonial	2009	2,918	4	2	1	1.04	03/15/10	$468,000	00
9-A-116	7 RED FOX RD	1010	Colonial	1989	3,322	4	2	1	1.66	08/07/08	$469,000	00
1-A-134	16 COVENTRY RD	1010	Colonial	2002	3,172	4	2	1	2.44	09/12/08	$470,000	1S
7-A-776	17 EDINBURGH RD	1010	Colonial	2006	2,921	3	2	1	1.02	07/16/08	$475,000	00
3-B-1201	9 NORTHLAND RD	1010	Colonial	2009	2,596	3	2	1	1.04	08/21/09	$476,400	00
1-B-1073	7 GLENWOOD RD	1010	Colonial	1998	3,112	4	2	1	1.94	06/03/08	$477,533	00
3-B-1205	19 NORTHLAND RD	1010	Colonial	2009	3,084	4	2	1	1.06	09/25/09	$479,933	00
11-A-1605	10 HAWTHORNE RD	1010	Colonial	1986	2,481	3	2	0	1.61	09/08/08	$480,000	00
21-B-35	4 PORCUPINE RD	1010	Colonial	2008	2,914	4	2	1	0.69	07/23/09	$483,000	00
5-A-234	4 ALDER ST	1010	Colonial	1991	2,734	4	2	1	1.21	06/30/08	$485,000	00
20-E-128	24 BEAR HILL RD	1010	Colonial	1999	3,130	4	2	1	3.45	01/16/09	$490,000	00
14-B-101	2 CLARKE FARM RD	1010	Colonial	2007	2,802	4	2	1	0.69	09/17/08	$495,000	00
1-A-101	17 COVENTRY RD	1010	Colonial	2002	3,044	4	2	1	1.85	05/12/08	$495,000	00
6-C-313	9 JACKMAN RIDGE RD	1010	Colonial	1990	3,130	3	2	1	2.34	06/02/09	$495,000	00
21-H-40	0 CHERYL RD	1010	Colonial	1998	2,676	4	2	1	1.43	07/11/08	$500,000	00
3-A-573	11 MITCHELL POND RD	1010	Colonial	1998	3,088	4	2	1	1.64	11/05/08	$500,000	00
25-R-106	16 OSGOOD ST	1010	Colonial	2008	3,260	4	2	1	4.34	11/17/09	$500,000	00
20-E-279	41 BEAR HILL RD	1010	Colonial	2008	2,826	4	2	1	0.74	11/13/08	$504,933	00
7-A-660	5 JENNYS HILL RD	1010	Colonial	2001	2,552	4	2	1	1.00	06/12/08	$507,533	00
14-B-106	12 CLARKE FARM RD	1010	Colonial	2008	3,016	4	2	1	0.69	05/05/09	$509,933	00
7-A-678	82 SEARLES RD	1010	Colonial	2001	2,487	4	3	1	1.09	06/03/08	$510,000	00
25-D-40	49 SHARON RD	1010	Colonial	1986	4,259	4	3	0	3.38	08/03/09	$510,000	00
17-J-175	4 GARDNER RD	1010	Colonial	2003	2,299	4	2	1	1.61	07/11/08	$515,000	00
7-A-3000	67 SEARLES RD	1010	Colonial	1999	2,692	4	2	1	4.73	09/30/08	$524,000	00
7-A-799	6 LUDLOW RD	1010	Colonial	2006	3,104	4	2	1	1.19	04/03/09	$525,000	00

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13-C-145	3 STONEHEDGE RD	1010	Colonial	1998	2,419	4	2	1	1.63	05/04/09	$534,000	00
19-B-1702	32 GLANCE RD	1010	Colonial	2000	3,181	4	2	1	1.55	04/17/08	$535,000	00
7-A-686	30 MOCKINGBIRD HILL RD	1010	Colonial	2002	2,982	4	2	1	1.00	07/09/09	$535,000	00
14-B-109	18 CLARKE FARM RD	1010	Colonial	2008	3,584	4	2	1	0.69	09/15/08	$544,933	00
7-A-778	21 EDINBURGH RD	1010	Colonial	2005	3,059	4	2	1	1.11	02/09/10	$545,000	00
7-A-435	2 STONEYWYKE RD	1010	Colonial	2005	3,460	4	2	1	3.62	05/01/09	$545,000	00
14-B-107	14 CLARKE FARM RD	1010	Colonial	2008	3,548	4	2	1	0.69	04/17/08	$549,933	00
14-B-122	3 BUCKHIDE RD	1010	Colonial	2008	3,340	4	2	1	0.69	04/15/08	$550,000	00
20-D-303	8 WESTCHESTER RD	1010	Colonial	1998	3,490	4	2	1	1.35	11/03/09	$555,000	00
3-A-555	30 PARTRIDGE RD	1010	Colonial	2003	3,607	4	2	1	2.20	03/18/09	$556,000	00
24-F-644	27 RYAN FARM RD	1010	Colonial	2010	2,814	3	2	1	1.45	02/23/10	$557,000	00
24-F-620	28 RYAN FARM RD	1010	Colonial	2008	3,284	4	2	1	1.18	02/04/09	$557,000	00
22-R-10004	8 BUTTERNUT RD	1010	Colonial	2004	3,582	4	3	1	0.78	12/14/09	$558,000	00
24-F-622	24 RYAN FARM RD	1010	Colonial	2009	3,552	4	2	1	1.63	08/28/09	$560,000	00
1-A-115	12 GRANDVIEW RD	1010	Colonial	2000	3,675	4	2	1	1.95	07/31/08	$564,000	00
14-B-123	1 BUCKHIDE RD	1010	Colonial	2009	3,771	4	2	1	0.69	03/17/09	$565,000	00
6-A-415	25 E NASHUA RD	1010	Colonial	1988	3,776	4	2	1	1.73	06/30/08	$565,000	00
2-B-754	29 NOTTINGHAM RD	1010	Colonial	1998	4,252	4	2	1	2.33	05/15/09	$565,000	00
3-B-1229	22 DUSTON RD	1010	Colonial	2008	3,886	4	2	1	0.84	10/01/09	$569,933	00
24-F-152	109 CASTLE HILL RD	1010	Colonial	1989	5,280	4	3	0	2.56	01/20/10	$575,000	00
19-B-1700	28 GLANCE RD	1010	Colonial	1999	3,351	4	2	1	1.88	06/27/08	$576,000	00
24-F-637	41 RYAN FARM RD	1010	Colonial	2010	3,276	4	2	1	2.69	12/30/09	$580,000	00
21-F-73	1 BAYBERRY RD	1010	Colonial	1998	4,184	4	3	0	6.82	05/12/08	$585,000	00
19-B-1100	22 CASTLE HILL RD	1010	Colonial	2002	3,993	4	2	1	20.56	10/15/09	$593,000	00
24-F-614	46 RYAN FARM RD	1010	Colonial	2009	3,248	4	2	1	1.78	08/28/09	$602,533	00
3-B-1216	15 DUSTON RD	1010	Colonial	2008	3,444	4	2	1	1.01	04/06/09	$610,000	00
3-B-1250	18 NORTHLAND RD	1010	Colonial	2008	3,078	4	3	1	1.02	08/01/08	$610,400	00
20-E-284	48 BEAR HILL RD	1010	Colonial	2007	4,104	4	2	1	1.15	04/22/08	$618,800	00
14-B-113	17 CLARKE FARM RD	1010	Colonial	2008	3,098	4	2	2	0.69	06/30/08	$622,533	00
7-A-803	11 LUDLOW RD	1010	Colonial	2007	3,202	4	2	1	1.00	07/24/08	$622,533	00
20-E-16	16 BEAR HILL RD	1010	Colonial	1989	3,920	4	2	1	2.48	01/16/09	$630,000	00
1-A-130	7 CARR HILL RD	1010	Colonial	2002	3,876	4	2	1	1.59	08/25/08	$632,533	00
24-F-151	111 CASTLE HILL RD	1010	Colonial	1990	5,278	4	4	0	2.38	05/04/09	$655,000	00
11-A-249	7 LOCKSLEY RD	1010	Colonial	2001	4,724	4	2	2	2.41	06/22/09	$660,000	00
3-B-1215	9 DUSTON RD	1010	Colonial	2008	3,539	4	3	0	0.97	08/29/08	$666,533	00
11-A-1636	72 BLOSSOM RD	1010	Colonial	1993	4,388	5	3	1	3.01	04/01/10	$670,000	00
7-A-819	12 CARDIFF RD	1010	Colonial	2007	4,178	4	3	1	1.01	11/25/09	$675,000	00
7-A-798	10 LUDLOW RD	1010	Colonial	2006	4,576	4	2	1	1.16	01/11/10	$675,000	00
3-B-1206	31 NORTHLAND RD	1010	Colonial	2007	3,466	4	2	1	1.06	08/07/09	$675,000	00
7-A-732	52 OVERTON RD	1010	Colonial	2005	3,734	4	2	1	1.10	05/06/09	$707,000	00
3-B-1230	20 DUSTON RD	1010	Colonial	2008	4,025	4	2	1	0.81	04/18/08	$716,533	00
9-A-1907	10 MAGNOLIA RD	1010	Colonial	1993	4,608	4	2	1	3.88	07/09/08	$735,000	00
9-A-1907	10 MAGNOLIA RD	1010	Colonial	1993	4,608	4	2	1	3.88	11/21/08	$772,000	00
24-F-188	57 HERITAGE HILL RD	1010	Colonial	2006	4,592	4	3	1	3.08	05/20/08	$800,000	00

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24-F-203	74 HERITAGE HILL RD	1010	Colonial	2005	4,136	4	3	1	2.24	08/19/08	$810,000	00
21-G-300	19 CANTERBURY RD	1010	Colonial	2005	5,590	4	3	1	1.44	11/30/09	$825,000	00
24-F-196	75 HERITAGE HILL RD	1010	Colonial	2008	4,718	4	3	1	2.58	11/04/09	$859,533	00
7-B-36	10 ORCHARD BLOSSOM RD	1010	Colonial	2006	4,794	4	2	1	0.80	06/20/08	$859,933	00
24-F-150	62 HERITAGE HILL RD	1010	Colonial	2005	5,096	4	4	1	3.75	08/01/08	$1,050,000	00
11-C-2500	23 CAMELOT RD	1010	Colonial	1998	4,982	4	4	1	8.00	08/25/09	$1,695,000	00
6-A-849	49 E NASHUA RD	1010	Conventional	1973	2,016	4	2	0	0.98	02/24/09	$301,000	00
17-L-89B	6 GROVE ST	1014	Cottage	2009	1,712	3	2	0	0.16	02/23/09	$91,000	00
17-I-113A	20 WALKEY RD	1014	Cottage	1956	594	2	1	0	0.15	08/07/09	$94,000	00
16-P-201	17 SECOND ST	1014	Cottage	1930	756	1	1	0	0.09	06/13/08	$100,000	00
17-J-119	5 FOX ST	1014	Cottage	1971	560	2	1	0	0.34	02/27/09	$130,000	00
21-V-230F	34 FISH RD	1014	Cottage	1890	590	1	1	0	0.05	04/01/08	$185,000	00
17-M-22	19 OAK ST	1015	Cottage	1906	711	2	0	1	0.09	09/10/08	$210,000	00
17-J-110	17 ROCKY RIDGE RD	1015	Cottage	1936	1,208	3	1	0	0.12	11/10/08	$240,000	00
17-J-144	14 GARDNER RD	1010	Cottage	1946	994	2	1	0	0.08	08/31/09	$250,000	00
22-B-30	114 SO SHORE RD	1013	Cottage	1961	1,429	4	1	0	0.34	10/09/08	$267,000	00
16-E-28	50 GAUMONT RD	1013	Cottage	1950	987	2	1	0	0.25	12/31/09	$338,000	00
16-Q-211A	14 VIAU RD	1013	Cottage	1946	1,560	3	1	1	0.50	12/30/08	$415,000	00
17-J-103	13 ROCKY RIDGE RD	1013	Cottage	1984	1,326	3	2	0	0.16	09/02/08	$440,000	00
20-B-80	242 RANGE RD	1010	Gambrel	1976	1,632	3	2	0	1.50	09/09/09	$242,000	00
24-F-140	133 CASTLE HILL RD	1010	Gambrel	1978	1,728	2	1	1	2.46	10/22/08	$255,000	00
1-C-2015	7 JUNIPER RD	1010	Gambrel	1971	2,232	3	2	0	0.92	07/13/09	$290,000	00
1-C-2006	89 LONDONDERRY RD	1010	Gambrel	1969	2,022	4	2	0	0.92	10/16/09	$308,933	00
1-B-41	13 THOMAS ST	1010	Gambrel	1973	1,856	3	2	0	0.93	07/29/09	$309,933	00
24-F-1615	15 HERITAGE HILL RD	1010	Gambrel	1979	2,040	3	3	1	1.55	10/24/08	$345,000	00
22-A-33	2 BIRCHWOOD RD	1010	Gambrel	1976	2,848	4	2	1	0.99	07/01/09	$348,533	00
1-B-1032	8 MULBERRY ST	1010	Gambrel	1972	1,632	4	2	0	1.25	05/22/08	$363,000	00
5-A-507	41 NASHUA RD	1010	Gambrel	1978	2,520	3	2	1	4.87	05/29/09	$399,000	00
25-C-4A	32 ROCK POND RD	1010	Gambrel	1963	3,538	4	2	0	1.54	05/30/08	$425,000	00
24-C-46	17 SHARON RD	1010	Garrison	1969	1,666	4	1	1	0.84	09/29/08	$227,000	00
14-B-505	1 HIGHLAND RD	1010	Garrison	1981	2,014	3	2	1	1.15	10/30/09	$277,000	00
24-C-35	5 SIMPSON RD	1010	Garrison	1973	1,666	4	1	1	0.78	10/31/08	$279,000	00
1-C-1400	147 LONDONDERRY RD	1010	Garrison	1978	2,232	4	2	1	1.00	12/17/08	$285,000	00
24-C-42	13 SIMPSON RD	1010	Garrison	1967	2,128	4	3	0	0.92	11/13/09	$300,000	00
1-A-206	5 GRANDVIEW RD	1010	Garrison	1979	2,160	4	2	1	1.21	08/08/08	$329,933	00
1-C-539	10 MILLSTONE RD	1010	Garrison	1977	1,882	3	2	1	1.28	04/25/08	$350,000	00
5-A-525	8 PARK ST	1010	Garrison	1978	1,976	4	2	1	2.12	07/01/09	$365,000	00
5-A-528	14 PARK ST	1010	Garrison	1979	1,880	3	1	1	1.00	05/06/08	$372,000	00
8-B-608	7 ALADDIN RD	1010	Garrison	1990	2,204	4	2	1	2.38	09/03/08	$375,000	00
14-B-203	4 FAITH RD	1010	Garrison	1985	2,640	4	3	1	1.00	11/24/08	$385,000	00
1-C-1404	155 LONDONDERRY RD	1010	Garrison	1978	2,354	4	2	1	5.58	11/30/09	$400,000	00
11-A-631	18 HARDWOOD RD	1010	Modern/Contemp	1987	2,596	4	2	1	1.59	12/17/08	$305,000	1S
2-B-241	34 TELO RD	1010	Modern/Contemp	1983	3,199	4	4	0	1.02	01/14/10	$370,000	00
21-G-803	24 SIMPSON RD	1010	Modern/Contemp	1988	2,740	3	3	0	2.82	06/26/09	$400,000	00

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17-L-17	6 HORSESHOE RD	1010	Modern/Contemp	1985	2,826	5	3	0	1.41	12/17/09	$405,000	00
7-A-408	7 NETHERWOOD RD	1010	Modern/Contemp	1983	2,142	3	1	2	2.21	11/05/08	$407,000	00
24-F-143	125 CASTLE HILL RD	1010	Modern/Contemp	1980	2,564	3	2	0	5.27	07/29/08	$439,933	00
21-G-303	22 CANTERBURY RD	1010	Modern/Contemp	2006	3,687	4	3	0	1.50	01/29/10	$605,000	00
16-F-6	28 ASH ST	1013	Modern/Contemp	1935	2,213	3	2	0	0.27	08/14/09	$745,000	00
18-L-383	6 LAKEWOOD RD	1011	Modern/Contemp	1978	4,388	3	6	2	1.45	05/26/09	$750,000	00
16-D-7	16 NO SHORE RD	1013	Modern/Contemp	1992	2,470	3	3	1	0.66	07/31/09	$815,000	00
16-F-3	22 ASH ST	1013	Modern/Contemp	2004	2,234	2	2	1	0.47	11/30/09	$825,000	00
21-C-273	23 FARRWOOD RD	1010	Modern/Contemp	1992	4,230	3	3	2	2.01	07/11/08	$900,000	00
24-F-201	78 HERITAGE HILL RD	1010	Modern/Contemp	2006	5,059	4	5	0	1.97	05/30/08	$965,000	00
17-C-10	3 SUMMER ST	1010	Ranch	1975	768	2	1	0	0.38	05/21/09	$180,000	00
20-B-67	234 RANGE RD	1010	Ranch	1959	800	2	1	0	1.19	12/11/09	$185,000	1U
17-C-25	25 SAWTELLE RD	1014	Ranch	1951	960	2	1	0	0.34	01/29/09	$194,000	00
11-A-1415	7 PILGRIM RD	1010	Ranch	1982	960	3	1	0	0.92	07/02/09	$210,000	00
20-B-54	18 GOLDEN BROOK RD	1010	Ranch	1972	1,400	3	2	1	1.90	11/26/08	$223,000	00
18-L-682	5 NO POLICY ST	1010	Ranch	1977	1,425	3	1	0	0.37	09/18/09	$225,000	00
21-C-135	50 COBBETTS POND RD	1010	Ranch	1955	969	2	1	0	0.11	01/25/10	$248,502	1L
6-C-1026	10 COUNTY RD	1010	Ranch	1971	1,152	3	1	0	0.83	07/07/09	$250,000	00
19-B-773	12 MARY ST	1010	Ranch	1973	1,588	3	2	0	0.71	11/21/08	$253,533	00
1-B-17	2 WILLIAM ST	1010	Ranch	1970	1,104	3	1	0	0.94	04/28/08	$278,000	00
9-A-966	5 DUBLIN RD	1010	Ranch	1981	1,736	3	2	1	1.45	05/08/09	$297,600	00
22-L-102	4 PINE RIDGE RD	1010	Ranch	1972	1,400	3	2	0	0.77	03/27/09	$298,733	00
22-L-169	11 W SHORE RD	1010	Ranch	1973	1,272	3	3	0	0.82	04/28/08	$337,533	00
12-A-530	50 RANGE RD	1011	Ranch	2000	2,320	3	3	0	1.49	11/03/08	$355,000	00
22-B-15	18 JOHNSON ST	1010	Ranch	2007	2,303	3	2	1	0.84	04/04/08	$426,000	00
18-L-12	24 WOODVUE RD	1013	Ranch	1971	2,222	3	2	2	0.76	04/02/08	$515,000	00
24-F-1624	24 HERITAGE HILL RD	1010	Saltbox	1984	2,052	3	2	1	2.58	06/01/09	$307,000	00
25-D-5	23 ROCK POND RD	1010	Split-Level	1971	1,792	3	2	0	0.86	10/23/09	$190,000	00
6-C-603	74 NO LOWELL RD	1010	Split-Level	1971	1,144	3	2	1	1.11	08/18/09	$214,000	00
14-A-500	4 BRIDLE BRIDGE RD	1010	Split-Level	1956	976	2	1	0	1.09	09/18/09	$214,933	00
13-D-21	23 HARRIS RD	1010	Split-Level	1986	1,220	3	1	1	1.51	11/02/09	$225,000	00
24-A-6	141 LOWELL RD	1011	Split-Level	1963	1,119	3	2	0	0.69	05/09/08	$227,400	00
9-A-1004	48 KENDALL POND RD	1010	Split-Level	1972	1,144	3	1	1	0.92	11/19/09	$240,000	00
1-B-100	4 HIDDEN VALLEY RD	1010	Split-Level	1987	1,152	3	1	1	1.58	08/19/08	$245,000	00
22-A-26	13 ROLLING RIDGE RD	1010	Split-Level	1965	1,364	4	2	0	1.01	09/17/09	$260,000	00
19-B-813	24 GLANCE RD	1010	Split-Level	1978	1,248	3	1	1	1.00	06/16/08	$270,000	00
24-A-2	2 TOKANEL RD	1010	Split-Level	1964	1,097	2	1	1	0.72	10/22/09	$270,000	00
18-L-650	1 HAYES HART RD	1010	Split-Level	1971	1,604	2	2	1	0.78	12/30/08	$271,000	00
22-A-29	10 BIRCHWOOD RD	1010	Split-Level	1962	1,583	3	1	1	0.69	08/29/08	$285,000	00
9-A-950-A	113 NASHUA RD	1010	Split-Level	1974	1,552	2	2	1	5.00	02/24/09	$320,000	00
7-A-1801	34 MORRISON RD	1010	Split-Level	1980	2,285	3	2	0	2.02	06/22/09	$345,000	00
22-A-32	4 BIRCHWOOD RD	1010	Split-Level	1965	2,146	3	2	1	0.69	10/29/08	$346,000	00
14-A-856	8 TWIN ST	1010	Split-Level	1989	1,820	3	2	1	1.50	05/20/08	$350,000	00
24-B-7	4 DAVID RD	1010	Split-Level	1971	2,266	3	4	0	0.70	09/29/08	$385,000	00

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18-L-28	13 WOODVUE RD	1010	Split-Level	1973	2,060	3	3	1	0.89	07/31/08	$410,000	00

SECTION 8

Statistical Analysis, Testing And Quality Control

Statistical Testing:

In the development of a Mass Appraisal, the following statistical testing techniques are utilized to calibrate and fine-tune the data model assumptions:

"Ratio" refers to the relationship between the appraised or assessed values and market values as determined by a review of sales. The sales used in this analysis occurred between October 1, 2009 and September 30, 2010. A total of 149 valid sales were identified. The reasoning for selecting sales within this time period is in part to negate any time trending influence on the sale prices due to market conditions. This analysis also reviewed the relationship between the 2009 assessed values prior to the adjustments in the valuation model. This highlights the impact of the revaluation and offers the results statistical testing and quality control within the property strata.

The ratio studies, which are the primary product of this function, typically provide the most meaningful measures of appraisal performance and provide the basis for establishing corrective actions (re-appraisals), adjusting valuations to the market, and in administrative planning and scheduling. The requirement, as established by the State of New Hampshire's Assessing Standards Board, is to maintain a Median Ratio between **90% and 110%** of market value (A Ratio of 100% is preferred, indicating the assessed value is identical to the market value).

Prior to the revaluation, the NH Department of Revenue calculated Windham's 2009 median ratio to be 111%[23]. Using the sales selected for the 2010 study, with the 2009 assessment, indicates a median ratio of **115%**. With the 2010 assessments, the median ratio is **98%.** After stratifying the data, only two groups of property had sufficient sale data to determine a ratio – single family homes and condominiums. As the majority of sales were single family, isolating this group produced little variation in the statistical results. Condominium property did indicate a slight variation as the 2009 median was **118%** and the 2010 median demonstrates a ratio of **99%.**

[23] See State of New Hampshire Department of Revenue letter dated April 14, 2010, and Final Ratio Study, from Linda Kennedy.

“COD” or “Coefficient of Dispersion”, is another important statistical tool utilized in mass appraisal, and refers to the average percentage deviation from the median ratio. As a measure of central tendency, the COD represents the degree to which the data being analyzed clusters around a central data point, such as the median ratio. The requirement, as established by the State of New Hampshire’s Assessing Standards Board, is a COD no greater than 20% (a lower COD is preferable to a higher COD).

Using the 2009 assessment with the 2009-2010 sale data, this analysis indicated a COD of **8.14** and using 2010 updated assessments, a COD of **7.74**. Condominium property assessments reflected a COD of 7.47 with 2009 assessments and 5.38 with 2010 assessments. Typically the COD is rounded to a whole number. These statistics reflect a high degree of consistency within the property types. A COD less than 10 is considered a positive result.

“PRD” or “Price-Related Differential”, is calculated by dividing the mean by the weighted mean. A PRD greater than 1.03 indicates assessment ***regressivity*** (when high-value properties are assessed lower or disproportionate to, than low value properties). A PRD lower than 0.98 indicates assessment ***progressivity*** (high-value properties are assessed higher or disproportionate to, low-value properties). The requirement, as established by the State of New Hampshire’s Assessing Standards Board, is a PRD no greater than 1.03, and no lower than 0.98. Overall, a PRD equal to 1.0 is preferred.

Windham property sale prices range from $115,000 to $859,500 for single family homes. With this wide range, it is not abnormal to have pricing that tends to favor one side or another. However, the sales in this analysis indicate the PRD remained at **1.02** in 2009 and 2010 statistics. Condominium property shows 1.00 using 2009 assessments and 1.01 with the 2010 model. Again, it is not unusual for a high level of conformity within similar condominium property.

See the following pages for a listing of the sales used in the statistical analysis.

Summary of Statistical Analysis

Ratio Study using 2010 Assessed Values:

Property Class	Median Ratio	COD	PRD
All Property	0.98	8	1.02
Single Family	0.97	8	1.01
Colonial Style	0.95	6	1.00
Garrison Style	1.00	7	1.00
Split-entry/Ranch	1.00	9	0.99
Condominium (Res.)	0.99	5	1.00

Ratio Study using 2009 Assessed Values:

Property Class	Median Ratio	COD	PRD
All Property	1.15	8	1.02
Single Family	1.14	9	1.00
Colonial Style	1.14	8	1.00
Garrison Style	1.14	8	1.00
Split-entry/Ranch	1.20	9	1.01
Condominium (Res.)	1.18	7	1.01

This analysis highlights the continuing inspection program implemented in Windham and the high degree of uniformity within property class. The median ratio illustrates the general downward turn in residential prices. Due to sample size, only the single family sub-strata of Colonial, Garrison and Split-entry style homes and condominiums were statistically analyzed. There is no imperial sale data that implies commercial property values have changed within the prior revaluation cycle.

Sale Date	Book/Page	GIS ID	Location	Price	TY10 Value	TY10 Ratio	Avd Dev	TY09 Value	TY09 Ratio	Use Code	Avg Dev
09/30/10	5149/2039	25-D-23	28 SHARON RD	$262,000	$284,500	1.09	-0.11	$318,600	1.22	1010	-0.07
09/28/10	5148/0598	14-B-106	12 CLARKE FARM RD	$500,000	$483,900	0.97	0.01	$552,500	1.11	1010	0.04
09/28/10	5148/0893	24-F-1627	27 HERITAGE HILL RD	$330,000	$336,000	1.02	-0.04	$394,800	1.20	1010	-0.05
09/28/10	5148/0714	25-D-29	39 SHARON RD	$293,533	$304,600	1.04	-0.06	$359,600	1.23	1010	-0.08
09/27/10	5147/1331	24-F-1607	7 HERITAGE HILL RD	$315,000	$319,000	1.01	-0.04	$361,200	1.15	1010	0.00
09/27/10	5147/2044	7-A-52	78 SEARLES RD	$482,000	$460,600	0.96	0.02	$560,000	1.16	1010	-0.01
09/21/10	5145/2638	17-J-126	1 BELL RD	$267,533	$275,500	1.03	-0.05	$258,000	0.96	1010	0.19
09/21/10	5145/2770	17-L-15	112 RANGE RD	$300,000	$278,400	0.93	0.05	$308,400	1.03	1010	0.12
09/21/10	5145/2997	7-A-756	1 LUDLOW RD	$630,000	$573,900	0.91	0.06	$686,000	1.09	1011	0.06
09/17/10	5144/2998	2-B-230	5 ALMAS ST	$356,000	$324,700	0.91	0.06	$389,700	1.09	1010	0.05
09/16/10	5144/1922	2-B-615	23 BEACON HILL RD	$475,000	$433,400	0.91	0.06	$562,200	1.18	1010	-0.03
09/14/10	5143/1991	25-C-1	4 JORDAN RD	$125,000	$152,600	1.22	-0.25	$152,600	1.22	1015	-0.07
09/13/10	5143/0878	11-A-650	39 STACEY CIR	$199,933	$188,200	0.94	0.03	$238,800	1.19	1020	-0.04
09/09/10	5142/2250	19-B-1706	33 GLANCE RD	$460,000	$436,400	0.95	0.03	$550,000	1.20	1010	-0.05
09/09/10	5142/2395	25-E-403	19 ABBOTT RD	$115,000	$150,500	1.31	-0.33	$153,800	1.34	1015	-0.19
09/03/10	5141/0438	5-A-242	21 HAWTHORNE RD	$733,400	$674,500	0.92	0.06	$713,600	0.97	1010	0.18
09/02/10	5140/1697	9-A-1203	103 NASHUA RD	$325,000	$312,800	0.96	0.01	$363,000	1.12	1010	0.03
08/31/10	5139/2045	22-R-10031	7 APPLETON RD	$530,000	$519,700	0.98	-0.01	$604,200	1.14	1010	0.01
08/30/10	5139/0052	8-B-6300	102 MOUNTAIN VLG RD	$289,000	$269,500	0.93	0.04	$332,200	1.15	1020	0.00
08/30/10	5138/2507	21-G-212	8 CANTERBURY RD	$471,533	$463,100	0.98	-0.01	$556,500	1.18	1010	-0.03
08/27/10	5138/1536	25-R-844	19 FLETCHER RD	$424,733	$376,300	0.89	0.09	$457,500	1.08	1010	0.07
08/27/10	5138/1515	17-J-148	10 GARDNER RD	$160,000	$187,200	1.17	-0.19	$191,900	1.20	1010	-0.05
08/23/10	5136/2326	8-A-3	4 HUNT RD	$147,000	$179,400	1.22	-0.24	$193,200	1.31	1013	-0.16
08/20/10	5136/1595	7-A-671	12 JENNYS HILL RD	$610,000	$499,800	0.82	0.16	$610,600	1.00	1010	0.15
08/20/10	5136/1201	2-A-601	119 NO LOWELL RD	$342,533	$341,400	1.00	-0.02	$372,100	1.09	1010	0.06
08/20/10	5136/1528	7-A-750	19 HANCOCK RD	$660,533	$566,700	0.86	0.12	$756,400	1.15	1010	0.00
08/18/10	5135/2410	5-A-1003	33 HAWTHORNE RD	$556,000	$550,000	0.99	-0.01	$632,500	1.14	1010	0.01
08/17/10	5135/0542	19-A-802	17 BROOKVIEW RD	$419,000	$414,000	0.99	-0.01	$428,700	1.02	1020	0.13
08/17/10	5135/0589	11-A-248	7 YORKSHIRE RD	$785,000	$736,200	0.94	0.04	$954,500	1.22	1010	-0.07
08/10/10	5133/0668	13-C-126	6 STONEHEDGE RD	$430,000	$372,600	0.87	0.11	$471,100	1.10	1010	0.05
08/10/10	5133/1072	3-A-607	36 MITCHELL POND RD	$445,000	$411,800	0.93	0.05	$493,200	1.11	1010	0.04
08/02/10	5130/2858	3-B-1244	30 NORTHLAND RD	$800,000	$612,100	0.77	0.21	$741,500	0.93	1010	0.22
07/23/10	5128/1208	9-A-1908	9 MAGNOLIA RD	$505,000	$516,900	1.02	-0.05	$631,200	1.25	1010	-0.10
07/23/10	5128/1354	1-A-207	7 GRANDVIEW RD	$315,000	$312,300	0.99	-0.02	$394,000	1.25	1010	-0.10
07/20/10	5127/1371	7-A-809	8 EDINBURGH RD	$597,000	$539,700	0.90	0.07	$636,500	1.07	1010	0.08
07/20/10	5127/0523	3-A-508	29 MORRISON RD	$235,066	$235,200	1.00	-0.03	$276,200	1.17	1010	-0.03
07/16/10	5126/2068	11-C-1604	5 COCHRAN FARM RD	$617,000	$532,100	0.86	0.11	$560,500	0.91	1010	0.24
07/16/10	5126/2296	7-A-729	46 OVERTON RD	$675,000	$593,100	0.88	0.10	$705,300	1.04	1010	0.10

07/15/10	5126/1037	3-B-1209	3 DUSTON RD	$565,000	$509,500	0.90	0.07	$619,700	1.10	1010	0.05
07/06/10	5123/2955	6-C-307	16 JACKMAN RIDGE RD	$460,000	$424,900	0.92	0.05	$510,400	1.11	1010	0.04
07/02/10	5123/2354	20-B-130	95 LOWELL RD	$385,000	$352,800	0.92	0.06	$370,100	0.96	1010	0.19
07/01/10	5123/0710	19-A-801	39 BROOKVIEW RD	$214,933	$189,400	0.88	0.09	$218,100	1.01	1025	0.13
07/01/10	5123/0362	14-B-4900	4 COLONIAL RD #3	$120,000	$121,900	1.02	-0.04	$143,500	1.20	1020	-0.05
07/01/10	5123/0470	6-C-401	2 JACKMAN RIDGE RD	$526,000	$520,400	0.99	-0.01	$634,200	1.21	1011	-0.06
06/30/10	5122/2697	20-E-282	52 BEAR HILL RD	$640,000	$544,700	0.85	0.12	$665,800	1.04	1010	0.11
06/30/10	5122/2627	25-R-819	20 FLETCHER RD	$385,000	$363,200	0.94	0.03	$439,500	1.14	1010	0.01
06/30/10	5122/2075	11-A-1653	9 EASY ST	$575,000	$580,200	1.01	-0.03	$679,000	1.18	1010	-0.03
06/28/10	5121/1678	6-C-309	20 JACKMAN RIDGE RD	$475,000	$431,700	0.91	0.07	$520,000	1.09	1010	0.05
06/28/10	5121/2564	8-B-5500	26 GORDON MOUNTAIN RD	$239,000	$236,400	0.99	-0.01	$289,100	1.21	1020	-0.06
06/24/10	5121/0041	2-A-289	9 TARBELL RD	$470,000	$421,600	0.90	0.08	$504,200	1.07	1010	0.08
06/23/10	5120/1357	25-R-810	4 FLETCHER RD	$415,000	$362,400	0.87	0.10	$439,000	1.06	1010	0.09
06/22/10	5120/1123	5-A-1021	30 HAWTHORNE RD	$555,000	$586,000	1.06	-0.08	$681,400	1.23	1010	-0.08
06/21/10	5119/2162	14-B-107	14 CLARKE FARM RD	$543,000	$501,500	0.92	0.05	$572,100	1.05	1010	0.10
06/18/10	5119/1279	24-B-4	139 LOWELL RD	$310,000	$287,800	0.93	0.05	$313,700	1.01	1010	0.14
06/18/10	5119/1813	1-A-71	1 OAKWOOD ST	$286,133	$298,100	1.04	-0.07	$346,500	1.21	1010	-0.06
06/16/10	5118/2485	19-B-1757	5 SUNRIDGE RD	$305,000	$342,700	1.12	-0.15	$403,100	1.32	1010	-0.17
06/15/10	5118/1307	11-A-650	36 STACEY CIR	$200,000	$179,000	0.90	0.08	$218,800	1.09	1020	0.06
06/14/10	5118/0842	7-A-800	4 LUDLOW RD	$565,000	$502,300	0.89	0.09	$590,600	1.05	1010	0.10
06/11/10	5117/2314	7-A-652	31 MOCKINGBIRD HILL RD	$500,000	$492,000	0.98	-0.01	$598,300	1.20	1010	-0.05
06/04/10	5116/0745	19-A-802	10 BROOKVIEW RD	$410,000	$374,800	0.91	0.06	$476,900	1.16	1020	-0.01
06/03/10	5115/2852	6-A-1007	4 KENT ST	$385,000	$355,500	0.92	0.05	$418,000	1.09	1010	0.06
06/03/10	5115/2443	6-A-814	15 BEDROS ST	$493,000	$452,400	0.92	0.06	$549,000	1.11	1010	0.04
06/03/10	5115/2927	1-B-1028	4 BLUEBERRY RD	$286,400	$269,400	0.94	0.03	$319,800	1.12	1010	0.03
06/03/10	5115/2693	3-A-5	65 MORRISON RD	$375,533	$347,000	0.92	0.05	$453,100	1.21	1010	-0.06
06/03/10	5116/0001	19-B-1124	8 CASTLE HILL RD	$336,533	$346,000	1.03	-0.05	$425,900	1.27	1010	-0.12
06/02/10	5115/0840	19-A-800	72 PLEASANT ST	$195,000	$180,400	0.93	0.05	$208,100	1.07	1025	0.08
06/01/10	5114-2765	6-A-1021	20 KENT ST	$389,933	$388,200	1.00	-0.02	$444,500	1.14	1010	0.01
05/28/10	5114/1492	21-V-8	4 GAUMONT RD	$325,000	$337,700	1.04	-0.06	$376,400	1.16	1010	-0.01
05/27/10	5113/2543	11-A-802	6 CARDINAL RD	$290,000	$304,800	1.05	-0.08	$356,400	1.23	1010	-0.08
05/27/10	5113/2528	22-R-802	119 RANGE RD	$371,933	$362,800	0.98	0.00	$494,900	1.33	1010	-0.18
05/25/10	5113/0584	24-F-4014	14 WILSON RD	$400,000	$426,200	1.07	-0.09	$558,500	1.40	1010	-0.25
05/20/10	5112/0548	21-G-56	7 BRAMLEY HILL RD	$545,000	$490,800	0.90	0.07	$598,300	1.10	1010	0.05
05/20/10	5112/0921	8-B-6300	84 MOUNTAIN VLG RD	$293,000	$294,000	1.00	-0.03	$365,900	1.25	1020	-0.10
05/18/10	5111/1684	14-B-109	18 CLARKE FARM RD	$521,000	$500,100	0.96	0.02	$570,300	1.09	1010	0.05
05/17/10	5111/0420	24-C-52	3 SHARON RD	$285,600	$255,900	0.90	0.08	$288,900	1.01	1010	0.14
05/17/10	5111/0407	5-A-207	18 BLOSSOM RD	$380,000	$378,700	1.00	-0.02	$425,600	1.12	1010	0.03
05/17/10	5111/1223	19-B-803	29 GLANCE RD	$329,933	$295,700	0.90	0.08	$381,000	1.15	1010	-0.01

05/17/10	5111/0906	11-A-650	79 STACEY CIR	$189,533	$179,800	0.95	0.03	$228,200	1.20	1020	-0.05
05/14/10	5110/2755	24-F-4009	19 WILSON RD	$429,933	$396,400	0.92	0.05	$454,700	1.06	1010	0.09
05/14/10	5110/2652	6-A-205	6 COUNTRY VILLAGE RD	$365,266	$395,400	1.08	-0.11	$445,100	1.22	1010	-0.07
05/12/10	5110/0068	22-R-306	20 SETTLERS RIDGE RD	$675,000	$597,900	0.89	0.09	$734,200	1.09	1010	0.06
05/04/10	5108/0236	21-F-34	175 RANGE RD	$337,000	$308,500	0.92	0.06	$356,300	1.06	1010	0.09
05/03/10	5107/1380	1-B-21	9 GERTRUDE RD	$219,000	$218,500	1.00	-0.02	$262,600	1.20	1010	-0.05
05/03/10	5107/1532	14-B-2001	55 HAVERHILL RD	$265,000	$300,100	1.13	-0.16	$360,400	1.36	1010	-0.21
05/03/10	5107/1997	11-A-890	8 WYNRIDGE RD	$206,000	$212,400	1.03	-0.06	$286,400	1.39	1020	-0.24
04/30/10	5107/0911	2-A-278	6 TARBELL RD	$480,000	$439,200	0.92	0.06	$527,300	1.10	1010	0.05
04/30/10	5107/0747	2-A-100	2 BEACON HILL RD	$255,000	$290,900	1.14	-0.17	$340,900	1.34	1010	-0.19
04/27/10	5105/2629	25-R-815	12 FLETCHER RD	$369,933	$360,900	0.98	0.00	$430,400	1.16	1010	-0.01
04/27/10	5105/2858	9-A-1554	7 COSTA RD	$305,000	$333,300	1.09	-0.12	$399,500	1.31	1010	-0.16
04/26/10	5105/1799	17-L-91A	33 SAWYER RD	$400,000	$414,200	1.04	-0.06	$421,700	1.05	1013	0.10
04/23/10	5105/0886	14-B-128	5 CLARKE FARM RD	$463,000	$448,100	0.97	0.01	$537,800	1.16	1010	-0.01
04/16/10	5103/2250	14-B-103	6 CLARKE FARM RD	$445,000	$429,500	0.97	0.01	$507,800	1.14	1010	0.01
04/16/10	5103/2345	7-A-655	37 MOCKINGBIRD HILL RD	$550,000	$543,800	0.99	-0.01	$669,300	1.22	1010	-0.07
04/13/10	5102/1699	7-A-668	18 JENNYS HILL RD	$667,533	$553,800	0.83	0.15	$680,500	1.02	1010	0.13
04/07/10	5101/1074	25-R-887	17 CORLISS RD	$480,000	$407,200	0.85	0.13	$496,900	1.04	1010	0.11
04/05/10	5100/1665	7-B-35	8 ORCHARD BLOSSOM RD	$575,000	$567,600	0.99	-0.01	$642,900	1.12	1010	0.03
04/01/10	5099/1944	11-A-1636	72 BLOSSOM RD	$670,000	$619,600	0.92	0.05	$721,300	1.08	1010	0.07
03/12/10	5095/0896	6-C-814	42 JACKMAN RIDGE RD	$150,000	$152,000	1.01	-0.04	$180,000	1.20	1300	-0.05
03/02/10	5092/1951	19-A-800	16 PLEASANT ST	$192,000	$180,400	0.94	0.04	$208,100	1.08	1025	0.07
03/02/10	5093/0118	11-A-650	41 STACEY CIR	$183,000	$181,000	0.99	-0.01	$229,600	1.25	1020	-0.11
02/19/10	5090/2167	20-E-12	12 BEAR HILL RD	$450,000	$401,800	0.89	0.08	$480,300	1.07	1010	0.08
02/16/10	5089/2596	22-R-827	9 SQUIRE ARMOUR RD	$425,000	$422,500	0.99	-0.02	$508,900	1.20	1010	-0.05
02/09/10	5088/2309	7-A-778	21 EDINBURGH RD	$545,000	$544,600	1.00	-0.02	$654,200	1.20	1010	-0.05
02/09/10	5088/2235	16-E-25	48 MINISTERIAL RD	$175,000	$241,100	1.38	-0.40	$252,100	1.44	1010	-0.29
02/01/10	5086/1842	8-B-6300	20 MOUNTAIN VLG RD	$257,000	$240,500	0.94	0.04	$321,800	1.25	1020	-0.10
01/29/10	5085/2811	21-G-303	22 CANTERBURY RD	$605,000	$611,300	1.01	-0.03	$698,300	1.15	1010	0.00
01/29/10	5085/2054	6-C-1024	44 JACKMAN RIDGE RD	$100,000	$133,000	1.33	-0.35	$140,000	1.40	1310	-0.25
01/25/10	5084/2899	22-L-194	4 ROBIN HOOD RD	$292,866	$298,100	1.02	-0.04	$388,000	1.32	1010	-0.18
01/20/10	5083/2915	24-F-152	109 CASTLE HILL RD	$575,000	$631,300	1.10	-0.12	$803,300	1.40	1010	-0.25
01/15/10	5083/0156	19-A-800	29 PLEASANT ST	$190,000	$199,800	1.05	-0.08	$230,400	1.21	1025	-0.06
01/14/10	5082/2275	2-B-241	34 TELO RD	$370,000	$390,800	1.06	-0.08	$465,500	1.26	1010	-0.11
01/12/10	5082/0575	25-R-104	10 OSGOOD ST	$155,000	$201,000	1.30	-0.32	$211,000	1.36	1300	-0.21
01/11/10	5081/2222	7-A-798	10 LUDLOW RD	$675,000	$621,000	0.92	0.06	$746,300	1.11	1010	0.04
12/31/09	5079/2044	16-E-28	50 GAUMONT RD	$338,000	$374,600	1.11	-0.13	$379,500	1.12	1013	0.03
12/18/09	5076/0201	7-A-2016	9 HANCOCK RD	$370,000	$351,300	0.95	0.03	$393,700	1.06	1010	0.09
12/18/09	5076/0429	11-A-890	23 WYNRIDGE RD	$210,000	$223,000	1.06	-0.09	$308,200	1.47	1020	-0.32

12/17/09	5075/2306	17-L-17	6 HORSESHOE RD	$405,000	$426,600	1.05	-0.08	$458,200	1.13	1010	0.02
12/14/09	5074/1182	22-R-10004	8 BUTTERNUT RD	$558,000	$543,200	0.97	0.00	$673,600	1.21	1010	-0.06
12/11/09	5074/0652	20-B-67	234 RANGE RD	$185,000	$212,700	1.15	-0.17	$249,100	1.35	1010	-0.20
12/04/09	5072/1478	6-A-203	3 COUNTRY VILLAGE RD	$439,533	$414,600	0.94	0.03	$493,800	1.12	1010	0.03
11/30/09	5070/2304	16-F-3	22 ASH ST	$825,000	$627,100	0.76	0.22	$660,000	0.80	1013	0.35
11/30/09	5070/2302	1-C-1404	155 LONDONDERRY RD	$400,000	$364,900	0.91	0.06	$425,200	1.06	1010	0.09
11/30/09	5070/1897	21-G-300	19 CANTERBURY RD	$825,000	$751,700	0.91	0.06	$945,000	1.15	1010	0.00
11/20/09	5068/1258	22-R-4001	35 SQUIRE ARMOUR RD	$380,000	$343,700	0.90	0.07	$419,600	1.10	1010	0.05
11/19/09	5067/2626	3-A-617	56 MITCHELL POND RD	$415,000	$395,600	0.95	0.02	$446,400	1.08	1010	0.07
11/19/09	5067/1976	9-A-1004	48 KENDALL POND RD	$240,000	$237,600	0.99	-0.01	$271,900	1.13	1010	0.02
11/17/09	5067/0147	25-R-106	16 OSGOOD ST	$500,000	$497,100	0.99	-0.02	$636,300	1.27	1010	-0.12
11/16/09	5066/2181	9-A-1350	106 NASHUA RD	$335,000	$332,800	0.99	-0.02	$437,200	1.31	1010	-0.16
11/13/09	5066/0902	24-C-42	13 SIMPSON RD	$300,000	$323,800	1.08	-0.10	$369,500	1.23	1010	-0.08
11/10/09	5065/1120	17-I-201	23 HARVEST RD	$375,000	$406,000	1.08	-0.11	$422,700	1.13	1025	0.02
11/10/09	5065/0661	1-C-1206	3 NEW RD	$342,000	$364,300	1.07	-0.09	$439,200	1.28	1010	-0.13
11/06/09	5064/2012	19-A-801	81 BROOKVIEW RD	$189,000	$186,300	0.99	-0.01	$214,600	1.14	1025	0.01
11/05/09	5063/2910	19-A-802	8 MISTY MEADOW RD	$350,000	$377,800	1.08	-0.10	$476,900	1.36	1020	-0.21
11/04/09	5063/2342	24-F-196	75 HERITAGE HILL RD	$859,533	$796,500	0.93	0.05	$718,700	0.84	1010	0.31
11/03/09	5063/1504	20-D-303	8 WESTCHESTER RD	$555,000	$539,600	0.97	0.00	$659,700	1.19	1010	-0.04
11/03/09	5063/1281	21-G-209	5 CANTERBURY RD	$430,000	$417,800	0.97	0.00	$533,500	1.24	1010	-0.09
11/03/09	5063/1244	6-A-402	99 NO LOWELL RD	$323,000	$355,500	1.10	-0.13	$402,500	1.25	1010	-0.10
11/02/09	5063/0312	13-D-21	23 HARRIS RD	$225,000	$259,100	1.15	-0.18	$299,600	1.33	1010	-0.18
10/30/09	5062/1107	14-B-505	1 HIGHLAND RD	$277,000	$329,400	1.19	-0.21	$374,100	1.35	1010	-0.20
10/23/09	5060/1295	19-A-802	15 BROOKVIEW RD	$510,000	$449,700	0.88	0.09	$539,200	1.06	1020	0.09
10/23/09	5060/1207	8-B-6300	56 MOUNTAIN VLG RD	$249,000	$250,100	1.00	-0.03	$334,700	1.34	1020	-0.19
10/23/09	5060/0733	25-D-5	23 ROCK POND RD	$190,000	$219,700	1.16	-0.18	$269,200	1.42	1010	-0.27
10/22/09	5059/2583	24-A-2	2 TOKANEL RD	$270,000	$222,600	0.82	0.15	$243,100	0.90	1010	0.25
10/19/09	5059/0222	11-A-650	57 STACEY CIR	$213,000	$188,200	0.88	0.09	$238,800	1.12	1020	0.03
10/16/09	5058/1751	1-C-2006	89 LONDONDERRY RD	$308,933	$268,400	0.87	0.11	$300,500	0.97	1010	0.18
10/15/09	5058/1249	19-B-1100	22 CASTLE HILL RD	$593,000	$499,300	0.84	0.13	$651,100	1.10	1010	0.05
10/07/09	5056/2417	19-A-800	83 PLEASANT ST	$206,533	$210,500	1.02	-0.04	$242,800	1.18	1025	-0.03
10/01/09	5055/0128	21-C-280	28 FARRWOOD RD	$445,000	$452,100	1.02	-0.04	$539,200	1.21	1010	-0.06
10/01/09	5055/0089	3-B-1229	22 DUSTON RD	$569,933	$570,300	1.00	-0.03	$692,500	1.22	1010	-0.07
					Median	0.98	0.08	Median *	1.15	Avg Abs D	0.09
					COD	2010	7.74	COD	8.14		
			AVERAGE 2010 Sale Data	$398,821	$383,076	0.98	2009 Avg	$453,510	1.16		
			2010	WMean	0.96		09 Wmean	1.14			
			2010	PRD	1.02		09 PRD	1.02			

SECTION 9

CAMA System Analysis and Spreadsheet Support

Land Value Support: Older Residential Lot Sales

Map	Block	Lot	Location	Zone	Acres	Sale Date	Price	Val	Buyer LUCT	Price $+LUCT
14	B	103	6 CLARKE FARM RD	RD	0.69	05/18/07	172,500	00	17,250	189,750
14	B	113	17 CLARKE FARM RD	RD	0.69	05/03/07	172,500	00	17,250	189,750
14	B	114	15 CLARKE FARM RD	RD	0.69	06/13/07	172,500	00	17,250	189,750
14	B	115	11 CLARKE FARM RD	RD	0.69	07/20/07	172,500	00	17,250	189,750
14	B	116	19 BUCKHIDE RD	RD	0.69	11/29/07	175,000	00	17,500	192,500
14	B	125	2 BUCKHIDE RD	RD	0.69	05/03/07	172,500	00	17,250	189,750
14	B	133	10 BUCKHIDE RD	RD	0.69	07/12/07	175,000	00	17,500	192,500
25	G	62	48 MARBLEHEAD RD	RD	0.69	09/19/07	180,000	00		180,000
6	C	815	40 JACKMAN RIDGE RD	RD	0.72	01/02/08	157,000	00		157,000
3	B	1211	7 DUSTON RD	RD	0.96	04/12/07	230,000	00		230,000
3	B	1227	26 DUSTON RD	RD	0.96	04/24/07	230,000	00		230,000
25	G	64	52 MARBLEHEAD RD	RD	0.97	07/19/07	200,000	00		200,000
3	B	1242	34 NORTHLAND RD	RD	0.99	09/14/07	205,000	00		205,000
3	B	1244	30 NORTHLAND RD	RD	1.06	03/17/08	200,000	00		200,000
20	E	288	40 BEAR HILL RD	RD	1.17	06/14/07	190,000	00		190,000
7	B	40	18 ORCHARD BLOSSOM	RD	1.60	09/16/08	260,000	00	26,000	286,000
24	F	182	9 RYAN FARM RD	RD	2.14	06/01/07	350,000	00		350,000
20	D	400	18 BURNHAM RD	RD	2.17	04/06/07	200,000	00		200,000
20	D	401	17 BURNHAM RD	RD	2.43	12/11/07	266,000	00		266,000
25	R	106	16 OSGOOD RD	RD	4.34	07/19/07	180,000	00		180,000
						MEDIAN	185,000		ADJ Med	192,500

Land Value Support: Older Residential Lot Sales

Map	Block	Lot	Location	LUC	Zone	Acres	Sale Date	Price	Val
3	A	605	32 MITCHELL POND RD	1010	RD	0.81	06/03/05	200,000	00
25	R	872	26 CORLISS RD	1010	RD	0.83	04/12/04	140,000	00
7	B	32	2 ORCHARD BLOSSOM	1010	RD	0.83	12/30/04	239,933	00
3	B	402	7 OUTLOOK RD	1010	RD	0.90	03/07/05	225,000	00
3	B	1241	36 NORTHLAND RD	1010	RD	0.94	05/17/05	230,000	00
7	A	814	3 EDINBURGH RD	1010	RD	1.00	01/27/05	125,000	00
7	A	772	7 EDINBURGH RD	1010	RD	1.00	12/10/04	155,000	00
7	A	815	5 EDINBURGH RD	1010	RD	1.00	03/31/05	175,000	00
7	A	729	46 OVERTON RD	1010	RD	1.00	05/27/04	180,000	00
7	A	753	28 HANCOCK RD	1010	RD	1.00	03/02/05	190,000	00
3	A	628	47 MITCHELL POND RD	1010	RD	1.00	07/28/04	200,000	00
7	A	718	11 DUNRAVEN RD	1010	RD	1.00	05/05/05	200,000	00
7	A	759	16 HANCOCK RD	1010	RD	1.01	05/10/04	190,000	00
7	A	712	4 DUNRAVEN RD	1010	RD	1.01	01/24/05	195,000	00
7	A	717	15 DUNRAVEN RD	1010	RD	1.01	07/23/04	200,000	00
7	A	719	9 DUNRAVEN RD	1010	RD	1.01	01/21/05	200,000	00
7	A	773	9 EDINBURGH RD	1010	RD	1.03	12/21/04	165,000	00
7	A	756	1 LUDLOW RD	1011	RD	1.06	06/16/04	190,000	00
5	A	380	17 NASHUA RD	1010	RD	1.07	12/20/04	174,533	00
7	A	778	21 EDINBURGH RD	1010	RD	1.11	06/08/05	160,000	00
3	B	1249	20 NORTHLAND RD	1010	RD	1.12	09/08/05	230,000	00
7	A	777	19 EDINBURGH RD	1010	RD	1.18	12/22/04	165,000	00
7	A	720	7 DUNRAVEN RD	1010	RD	1.39	09/01/04	200,000	00
21	G	300	19 CANTERBURY RD	1010	RDA	1.44	03/15/05	250,000	00
1	C	1702	115 LONDONDERRY RD	1010	RD	1.47	08/16/04	145,000	00
21	G	301	21 CANTERBURY RD	1010	RDA	1.61	04/05/05	250,000	00
7	A	748	39 OVERTON RD	1010	RD	2.15	05/07/04	230,000	00
24	F	190	61 HERITAGE HILL RD	1010	RD	2.20	06/16/04	202,533	00
24	F	203	74 HERITAGE HILL RD	1010	RD	2.24	06/24/04	225,000	00
8	B	618	15 ALADDIN RD	1010	RD	2.26	04/28/04	200,000	00
24	F	207	66 HERITAGE HILL RD	1010	RD	2.26	07/23/04	230,000	00
14	B	3004	73 CASTLE HILL RD	1010	RD	2.35	12/17/04	200,000	00
24	F	200	80 HERITAGE HILL RD	1010	RD	2.45	08/16/04	225,000	00
24	F	204	72 HERITAGE HILL RD	1010	RD	2.91	09/09/04	240,000	00
7	A	435	2 STONEYWYKE RD	1010	RD	3.62	01/20/05	185,000	00
21	G	857	5 CANDLEWOOD RD	1010	RDA	3.91	05/05/04	145,000	00
25	R	107	18 OSGOOD ST	1010	RD	4.05	06/16/04	180,000	00
7	A	693	24 JENNYS HILL RD	1010	RD	5.10	06/25/04	305,000	00
							Median	200,000	

Other Land Sale Transactions:

Commercial/Industrial

Map	Block	Lot	Location	LUC	Zone	Acres	Date	Price
11	C	701	1 Wall St	3900	CDA	4.21	06/07/07	$990,000
13	A	196	5 Industrial	4400	LID	1.99	03/19/09	$235,000

Both transactions involved the NHDOT selling surplus land to investors who subsequently received approvals for development. (CVS Pharmacy & Professional office building)

Condominium (Waterfront) Site

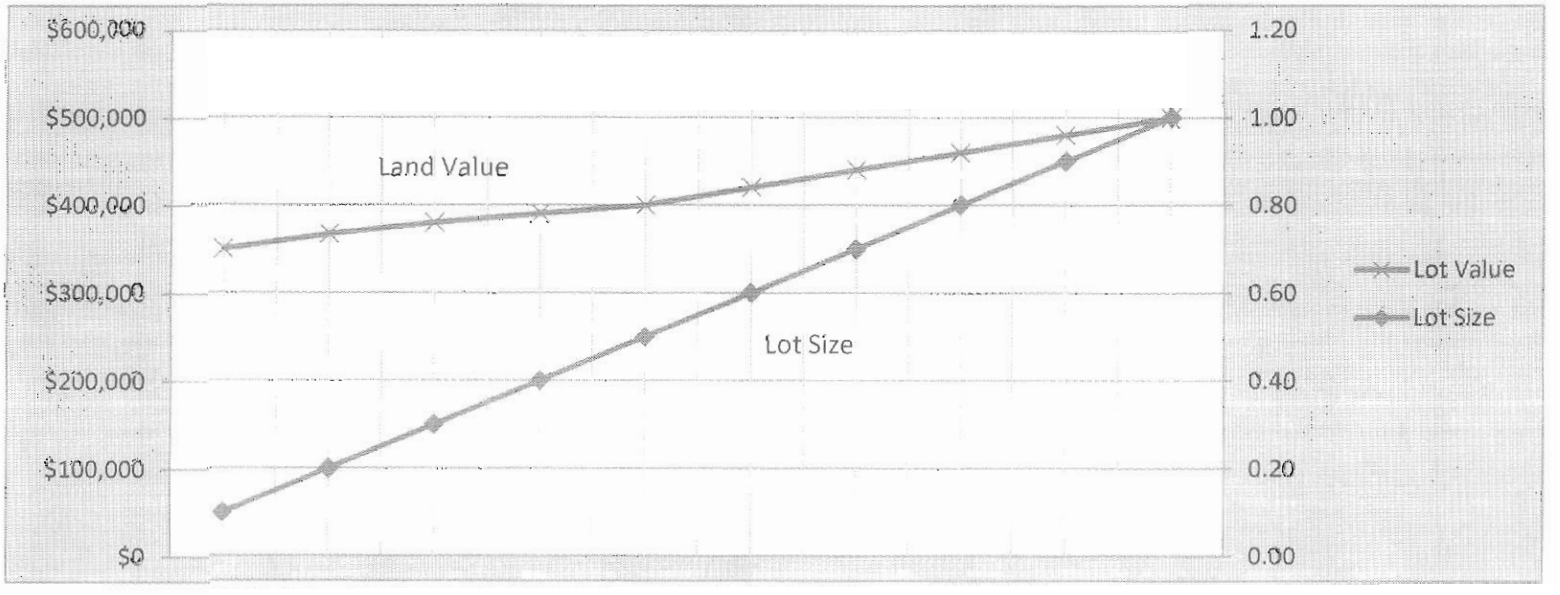
Map	Block	Lot	Location	LUC	Zone	Acres	Date	Price
17	J	70B	4 Granite Hill	102v	RDA	0.42	10/11/06	$350,000
17	J	70C	6 Granite Hill	102v	RDA	0.49	08/18/06	$350,000
17	J	70D	8 Granite Hill	102v	RDA	0.37	12/16/05	$325,000
17	J	70E	3 Granite Hill	102v	RDA	0.53	05/07/07	$275,000*

* This site was not at water's edge.

Land Size Curve Model
Waterfront Land Base Rate

Lot Size "Acre"	Influence Factor	"Indicated" Price / Acre	Assessed Value
0.10	7.0000	$3,500,000	$350,000
0.20	3.6667	$1,833,335	$366,667
0.30	2.5333	$1,266,667	$380,000
0.40	1.9500	$975,000	$390,000
0.50	1.6000	$800,000	$400,000
0.60	1.4000	$700,000	$420,000
0.70	1.2571	$628,550	$439,985
0.80	1.1500	$575,000	$460,000
0.90	1.0667	$533,335	$480,002
1.00	1.0000	$500,000	$500,000

Base Rate $500,000 Waterfront Land Curve Model



Land Use Code Cost Settings
WINDHAM, NH

Land Class	Use Code	Description	Bldg Model	Bldg Use	Cost Group	Cost Adjustment	Size Adj Table	Standard Size	Max Size Adj	Standard Wall Hght	Wall Hght Adjustment	Run Cost?
C	0300	MOTELS		0300	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0301	MOTELS		0301	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0302	INNS		0302	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0303			0303	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0304	NURSING HM		0304	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0305	HOSP PVT		0305	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0306	TRANS RES		0306	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0310	PRI COMM MDL-94		0310	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0311	RTL GAS ST		0311	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0312	GRAIN ELEV		0312	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0313	LUMBER YRD		0313	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0314	TRK TERM		0314	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0315	DOCKYARDS		0315	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0316	COMM WHSE		0316	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0317	FARM BLDGS		0317	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0318	COM GRN HS		0318	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	031I	PRI COMM MDL-96		031I	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	031R	PRI COMM MDL-01		031R	SIN	1.00	S60	2,800	4.00			Yes
C	0321	HRDWARE ST		0321	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0322	STORE/SHOP		0322	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0323	SHOPNGMALL		0323	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0324	SUPERMKT		0324	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0325	CONV FOOD		0325	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0326	REST/CLUBS		0326	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0330	AUTO V S&S		0330	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0331	AUTO S S&S		0331	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0332	AUTO REPR		0332	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0333	FUEL SV/PR		0333	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0334	GAS ST SRV		0334	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0335	CAR WASH		0335	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0336	PARK GAR		0336	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0337	PARK LOT		0337	COM	1.00	S20	4,000	1.65	12	0.01	Yes

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Land Class	Use Code	Description	Bldg Model	Bldg Use	Cost Group	Cost Adjustment	Size Adj Table	Standard Size	Max Size Adj	Standard Wall Hght	Wall Hght Adjustment	Run Cost?
C	0338	OTH MTR SS		0338	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0340	OFFICE BLD		0340	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0341	BANK BLDG		0341	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0342	PROF BLDG		0342	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0350	POST OFF		0350	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0351	EDUC BLDG		0351	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0352	DAY CARE		0352	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0353	FRATNL ORG		0353	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0354	TRANSPORT		0354	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0355	FUNERAL HM		0355	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0356	PROF ASSOC		0356	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0360	MUSEUMS		0360	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0361	ART GAL		0361	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0362	MOVIE THTR		0362	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0363	DRIVEINTHT		0363	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0364	THEATER		0364	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0365	STADIUMS		0365	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0366	ARENAS		0366	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0367	RACETRACK		0367	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0368	AMUSE PARK		0368	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0369	OTHER CULT		0369	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0370	BOWLING		0370	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0371	ICE SKATE		0371	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0372	ROLLER SKT		0372	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0373	SWIM POOL		0373	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0374	HEALTH SPA		0374	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0375	TENNIS CLB		0375	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0376	GYMS		0376	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0377	OTH IN REC		0377	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0380	GOLF CRSE		0380	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0381	TENNIS ODR		0381	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0382	RIDING STB		0382	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0383	BEACHES		0383	COM	1.00	S20	4,000	1.65	12	0.01	Yes

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Land Class	Use Code	Description	Bldg Model	Bldg Use	Cost Group	Cost Adjustment	Size Adj Table	Standard Size	Max Size Adj	Standard Wall Hght	Wall Hght Adjustment	Run Cost?
C	0384	MARINAS		0384	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0385	FISH&GAME		0385	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0386	CAMPGROUND		0386	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0387	YTH CAMPS		0387	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0388	OTHR OUTDR		0388	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0389	STRUCT-61B		0389	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0390	DEVEL LAND		0390	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0391	FOT DEVEL		0391	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0392	UNDEV LAND		0392	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	0393	AH-NOT 61A		0393	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	1017	SFD/COMM LD		1017	COM	1.00	S60	2,800	4.00			Yes
C	1400	CHILD CARE		1400	SIN	1.00	S60	2,800	4.00			Yes
C	3000	HOTELS		3000	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3010	MOTELS		3010	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3020	INNS		3020	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3030	ASST LIVING		3030	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3040	NURSING HM		3040	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3050	HOSP PVT		3050	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3060	TRANS RES		3060	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3100	RTL OIL ST		3100	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3110	RTL GAS ST		3110	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3120	GRAIN ELEV		3120	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3130	LUMBER YRD		3130	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	3140	TRK TERM		3140	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3150	DOCKYARDS		3150	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3160	COMM WHSE		3160	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	316I	COMM WHSE MDL-96		316I	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	3170	FARM BLDGS		3170	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3180	COM GRN HS		3180	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	3210	HRDWARE ST		3210	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	321V	HRDWARE ST MDL-00		321V		1.00	NSZ	0	0.00			Yes
C	3220	STORE/SHOP		3220	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	3221	COMM CONDO		3221	CND	1.00	S60	1,250	4.00	12	0.01	Yes

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C	3222	COMM BLDG		3222	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	322R	RTL CONDO MDL-01		322R	SIN	1.00	S60	2,800	4.00			Yes
C	3230	SHOPNGMALL		3230	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	323I	SHOPNGMALL MDL-96		323I	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	3240	SUPERMKT		3240	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3250	CONV FOOD		3250	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	325I	CONV FOOD MDL-96		325I	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	325V	CONV FOOD MDL-00		325V		1.00	NSZ	0	0.00			Yes
C	3260	REST/CLUBS		3260	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3300	AUTO V S&S		3300	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	330I	AUTO V S&S MDL-96		330I	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	330R	AUTO V S&S MDL-01		330R	SIN	1.00	S60	2,800	4.00			Yes
C	3310	AUTO S S&S		3310	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	3320	AUTO REPR		3320	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	3330	FUEL SV/PR		3330	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3340	GAS ST SRV		3340	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	3350	CAR WASH		3350	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3360	PARK GAR		3360	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3370	PARK LOT		3370	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3380	OTH MTR SS		3380	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3400	OFFICE BLD		3400	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3401	OFF CONDO		3401	CND	1.00	S60	1,250	4.00			Yes
C	340B	OFF CONDO MDL-01		340B	SIN	1.00	S60	2,800	4.00			Yes
C	340I	OFFICE BLD MDL-96		340I	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	340R	OFFICE BLD MDL-01		340R	SIN	1.00	S60	2,800	4.00			Yes
C	340U	OFFICE BLD MDL-05		340U	CND	1.00	S60	2,100	4.00			Yes
C	3410	BANK BLDG		3410	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3420	PROF BLDG		3420	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	3421	PROF CONDO		3421	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3430	COMM CONDO MDL-05		3430	CND	1.00	S60	2,100	4.00			Yes
C	343C	COMM CONDO MDL-94		343C	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	343R	COMM CONDO MDL-01		343R	SIN	1.00	S60	2,800	4.00			Yes
C	3500	POST OFF		3500	COM	1.00	S20	4,000	1.65	12	0.01	Yes

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Land Class	Use Code	Description	Bldg Model	Bldg Use	Cost Group	Cost Adjustment	Size Adj Table	Standard Size	Max Size Adj	Standard Wall Hght	Wall Hght Adjustment	Run Cost?
C	3510	EDUC BLDG		3510	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3520	DAY CARE		3520	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3530	FRATNL ORG		3530	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	353V	FRATNL ORG MDL-00		353V		1.00	NSZ	0	0.00			Yes
C	3540	TRANSPORT		3540	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3541	AIRPORT		3541	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3542	BUS STATN		3542	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3543	TRAIN STA		3543	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3544	TAXI STAND		3544	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3550	FUNERAL HM		3550	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3560	PROF ASSOC		3560	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3600	MUSEUMS		3600	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3610	ART GAL		3610	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3620	MOVIE THTR		3620	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3630	DRIVEINTHT		3630	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3640	THEATER		3640	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3650	STADIUMS		3650	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3660	ARENAS		3660	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3670	RACETRACK		3670	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3680	AMUSE PARK		3680	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3690	OTHER CULT		3690	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	3700	BOWLING		3700	COM	1.00	S15	8,000	1.35	14	0.01	Yes
C	3710	ICE SKATE		3710	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3720	ROLLER SKT		3720	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3730	SWIM POOL		3730	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3740	HEALTH SPA		3740	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3750	TENNIS CLB		3750	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3760	GYMS		3760	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3770	OTH IN REC		3770	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3800	GOLF CRSE MDL-94		3800	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	380V	GOLF CRSE MDL-00		380V		1.00	NSZ	0	0.00			Yes
C	3810	TENNIS OBR		3810	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3820	RIDING STB		3820	COM	1.00	S20	4,000	1.65	12	0.01	Yes

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Land Class	Use Code	Description	Bldg Model	Bldg Use	Cost Group	Cost Adjustment	Size Adj Table	Standard Size	Max Size Adj	Standard Wall Hght	Wall Hght Adjustment	Run Cost?
C	3830	BEACHES		3830	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3840	MARINAS		3840		1.00	NSZ	0	0.00			Yes
C	3841	YACHT CLUB		3841	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3850	FISH&GAME		3850	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3860	CAMPGROUND		3860	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3870	YTH CAMPS		3870	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3880	OTHR OUTDR		3880	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3890	STRUCT-61B		3890	COM	1.00	S20	4,000	1.65	12	0.01	Yes
C	3900	COM VAC BD		3900	COM	1.00	NSZ	0	0.00	0	0.00	Yes
C	390V	COM VAC BD MDL-00		390V		1.00	NSZ	0	0.00			Yes
C	3910	COM VAC PB		3910		1.00	NSZ	0	0.00	0	0.00	Yes
C	3920	COM VAC NC		3920		1.00	NSZ	0	0.00	0	0.00	Yes
C	3930	AH-NOT 61A		3930	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	0900	US GOVT		0900	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	0901	STATE		0901	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	0902	COUNTY		0902	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	0903	MUNICPAL		0903	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	0904	PRI SCHOOL		0904	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	0905	P/HOS CHAR		0905	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	0906	CHURCH ETC		0906	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	0907	CEMETARY		0907	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	0908	HSNG AUTH		0908	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	0909	RELIGIOUS		0909	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	0910	CHARITABLE		0910	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	0920	NON PROFIT		0920	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	9000	US GOVT		9000	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	9010	STATE VACANT		9010		1.00	NSZ	0	0.00			Yes
E	9011	STATE COMM USE		9011	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	9012	STATE RES USE		9012	SIN	1.00	S60	2,800	4.00			Yes
E	9015	STATE CU DEED		9015		1.00	NSZ	0	0.00			Yes
E	901I	STATE MDL-96		901I	COM	1.00	S15	8,000	1.35	14	0.01	Yes

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E	9020	COUNTY		9020	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	9030	MUNICIPAL USE		9030	COM	1.00	S20	10,000	1.65	12	0.01	Yes
E	9031	POLICE		9031	COM	1.00	S20	8,000	1.65	12	0.01	Yes
E	9032	FIRE		9032	COM	1.00	S20	8,000	1.65	12	0.01	Yes
E	9033	SCHOOL		9033	COM	1.00	S60	8,000	1.65	10	0.01	Yes
E	9034	LIBRARY		9034	COM	1.00	S20	8,000	1.65	10	0.01	Yes
E	9035	MUNICIPAL VAC		9035		1.00	NSZ	0	0.00			Yes
E	9036	REC/CONSV LAND		9036	COM	1.00	NSZ	0	0.00			Yes
E	9037	SCHOOL VAC		9037		1.00		0	0.00			Yes
E	9038	TOWN-LEASED		9038		1.00						Yes
E	903I	MUNICPAL MDL-96		903I	COM	1.00	S15	8,000	1.35	14	0.01	Yes
E	903R	TOWN-PROP MDL-01		903R	SIN	1.00	S60	2,800	4.00			Yes
E	9040	PRI SCHOOL		9040	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	9050	P/HOS CHAR		9050	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	9060	CHURCH		9060	COM	1.00	S20	8,000	1.65	12	0.01	Yes
E	906I	CHURCH ETC MDL-96		906I	COM	1.00	S15	8,000	1.35	14	0.01	Yes
E	906R	CHURCH ETC MDL-01		906R	SIN	1.00	S60	2,800	4.00			Yes
E	9070	CEMETARY		9070	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	9080	HSNG AUTH		9080	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	9090	RECTORY		9090	SIN	1.00	S60	2,800	4.00			Yes
E	9100	CHARITABLE		9100	COM	1.00	NSZ	0	0.00			Yes
E	9120	EXEMPT COM MDL-00		9120		1.00	NSZ	0	0.00			Yes
E	912I	EXEMPT COM MDL-94		912I	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	9200	NON PROFIT		9200	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	9900	EX APPRSL		9900	COM	1.00	S20	4,000	1.65	12	0.01	Yes
E	9990	GRAVEL ACT		9990	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0400	FACTORY		0400	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0401	IND WHSES		0401	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0402	IND OFFICE		0402	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0403	ACCLND MFG		0403	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0404	R-D FACIL		0404	COM	1.00	S20	4,000	1.65	12	0.01	Yes

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Land Class	Use Code	Description	Bldg Model	Bldg Use	Cost Group	Cost Adjustment	Size Adj Table	Standard Size	Max Size Adj	Standard Wall Hght	Wall Hght Adjustment	Run Cost?
I	0410	PR IND RES		0410	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0411	GYPSUMMINE		0411	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0412	ROCK MINE		0412	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0413	DAM		0413	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0420	PUB TANKS		0420	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0421	TREAT PLAN		0421	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0422	ELEC PLANT		0422	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0423	ELEC ROW		0423	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0424	ELECSUBSTA		0424	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0425	GAS PLANT		0425	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0426	GAS ROW		0426	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0427	GAS STG		0427	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0428	GAS SUBSTA		0428	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0430	WATER TOW		0430	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0431	TEL REL TW		0431	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0432	CBL-TV TR		0432	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0433	RAD/TV TR		0433	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0440	IND LD PV		0440	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0441	IND LD PO		0441	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	0442	IND LD UD		0442	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	4000	FACTORY		4000	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4010	IND WHSES		4010	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4020	IND OFFICE		4020	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4021	IND CONDO		4021	CND	1.00	S60	3,000	1.35	14	0.01	Yes
I	4022	IND BLDG		4022	COM	1.00	S15	8,000	1.35	14	0 01	Yes
I	402C	IND OFFICE		402C	COM	1.00	S20	4,000	1.65	12	0.01	Yes
I	402I	IND CONDO MDL-95		402I	CND	1.00	S15	2,000	1.35	14	0.01	Yes
I	4030	ACCLND IND		4030	SIN	1.00	S60	2,800	4.00			Yes
I	4040	R-D FACIL		4040	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4100	SAND&GRAVL		4100	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4110	GYPSUMMINE		4110	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4120	ROCK MINE		4120	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4130	DAM		4130	COM	1.00	S15	8,000	1.35	14	0.01	Yes

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Land Class	Use Code	Description	Bldg Model	Bldg Use	Cost Group	Cost Adjustment	Size Adj Table	Standard Size	Max Size Adj	Standard Wall Hght	Wall Hght Adjustment	Run Cost?
I	4200	PUB TANKS		4200	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4210	TREAT PLAN		4210	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4220	ELEC ROW		4220	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4230	ELEC ROW		4230	SIN	1.00	S60	2,800	4.00			Yes
I	4240	ELECSUBSTA		4240	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4250	GAS PLANT		4250	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4260	GAS ROW		4260	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4270	GAS STG		4270	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4280	GAS SUBSTA		4280	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4300	WATER SYS		4300	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4301	WATERSYST		4301	SIN	1.00	S60	2,800	4.00			Yes
I	4310	TEL REL TW		4310	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4311	TEL ROW LD		4311	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	431R	TEL ROW LD MDL-01		431R	SIN	1.00	S60	2,800	4.00			Yes
I	431V	TEL ROW LD MDL-00		431V		1.00	NSZ	0	0.00			Yes
I	4320	CBL-TV TR		4320	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4330	RAD/TV TR		4330	COM	1.00	S15	8,000	1.35	14	0.01	Yes
I	4400	IND VAC BD		4400		1.00	NSZ	0	0.00			Yes
I	4410	IND VAC PB		4410		1.00	NSZ	0	0.00			Yes
I	4420	IND VAC NC		4420		1.00	NSZ	0	0.00	0	0.00	Yes
O	0201	SFR OPEN		0201	SIN	1.00	S60	2,800	4.00			Yes
O	0202	WET RES PV		0202	SIN	1.00	S60	2,800	4.00			Yes
O	0210	PRI OPN SP		0210	SIN	1.00	S60	2,800	4.00			Yes
O	0211	NONPROD VC		0211	SIN	1.00	S60	2,800	4.00			Yes
O	2000	OPEN SPACE		2000		1.00	NSZ	0	0.00			Yes
O	2010	ROW UNDV LD		2010		1.00	NSZ	0	0.00			Yes
O	2020	WET RES PV		2020		1.00	NSZ	0	0.00			Yes
O	2100	NONPROD AH		2100		1.00	NSZ	0	0.00			Yes
O	2110	NONPROD VC		2110		1.00	NSZ	0	0.00			Yes
O	2200	WATER BODY		2200		1.00	NSZ	0	0.00			Yes
O	2210			2210		1.00	NSZ	0	0.00			Yes

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O	2300	RCON LAND		2300		1.00	NSZ	0	0.00			Yes
O	2310	CCON LAND		2310		1.00	NSZ	0	0.00			Yes
P	0501	IND ASC TR		0501	COM	1.00	S20	4,000	1.65	12	0.01	Yes
P	0502	DOM/FOR CP		0502	COM	1.00	S20	4,000	1.65	12	0.01	Yes
P	0503	DOM/FOR ME		0503	COM	1.00	S20	4,000	1.65	12	0.01	Yes
P	0504	PUB UTIL		0504	COM	1.00	S20	4,000	1.65	12	0.01	Yes
P	0505	MCH PL/WR		0505	COM	1.00	S20	4,000	1.65	12	0.01	Yes
P	0506	PIPE LINES		0506	COM	1.00	S20	4,000	1.65	12	0.01	Yes
P	5010	IND ASC TR		5010		1.00	NSZ	0	0.00			Yes
P	5020	DOM/FOR CP		5020		1.00	NSZ	0	0.00			Yes
P	5030	DOM/FOR ME		5030		1.00	NSZ	0	0.00			Yes
P	5040	PUB UTIL		5040		1.00	NSZ	0	0.00			Yes
P	5050	MCH PL/WR		5050		1.00	NSZ	0	0.00			Yes
P	5060	PIPE LINES		5060		1.00	NSZ	0	0.00			Yes
R	0101	Single Fam		0101	SIN	1.00	S60	2,800	4.00			Yes
R	0102	Condo		0102	SIN	1.00	S60	2,800	4.00			Yes
R	0103	Mobile Hom		0103	SIN	1.00	S60	2,800	4.00			Yes
R	0104	Two Family		0104	SIN	1.00	S60	2,800	4.00			Yes
R	0105	THREE FAM		0105	SIN	1.00	S60	2,800	4.00			Yes
R	0106	AC LND IMP		0106	SIN	1.00	S60	2,800	4.00			Yes
R	0107			0107	SIN	1.00	S60	2,800	4.00			Yes
R	0108			0108	SIN	1.00	S60	2,800	4.00			Yes
R	0109	MULTI HSES		0109	SIN	1.00	S60	2,800	4.00			Yes
R	0111	APT 4-UNIT		0111	SIN	1.00	S60	2,800	4.00			Yes
R	0112	APT OVER 8		0112	SIN	1.00	S60	2,800	4.00			Yes
R	0120	PR RES OPN		0120	SIN	1.00	S60	2,800	4.00			Yes
R	0121	BOARDNG HS		0121	SIN	1.00	S60	2,800	4.00			Yes
R	0122	FRAT/SOROR		0122	SIN	1.00	S60	2,800	4.00			Yes
R	0123	DORMITORY		0123	SIN	1.00	S60	2,800	4.00			Yes

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Land Class	Use Code	Description	Bldg Model	Bldg Use	Cost Group	Cost Adjustment	Size Adj Table	Standard Size	Max Size Adj	Standard Wall Hght	Wall Hght Adjustment	Run Cost?
R	0124	REC/CONVEN		0124	SIN	1.00	S60	2,800	4.00			Yes
R	0130	PRI RES		0130	SIN	1.00	S60	2,800	4.00			Yes
R	0131	RES ACLNPO		0131	SIN	1.00	S60	2,800	4.00			Yes
R	0132	RES ACLNUD		0132	SIN	1.00	S60	2,800	4.00			Yes
R	0134	PRI RS C/I		0134	SIN	1.00	S60	2,800	4.00			Yes
R	0140	PR RES IND		0140	SIN	1.00	S60	2,800	4.00			Yes
R	1010	SINGLE FAMILY	01	1010	SIN	1.00	S60	2,800	4.00			Yes
R	1011	SFD/ACCRY	01	1011	SIN	1.00	S60	2,800	4.00			Yes
R	1012	SFD/IN-LAW	01	1012	SIN	1.00	S60	2,800	4.00			Yes
R	1013	SFD RLB WF	01	1013	SIN	1.00	S60	2,200	4.00			Yes
R	1014	SFD SLB	01	1014	SIN	1.00	S60	800	4.00			Yes
R	1015	SFD SLB WF	01	1015	SIN	1.00	S60	2,800	4.00			Yes
R	1016	SFD/CU LAND	01	1010	SIN	1.00	S60	2,800	4.00			Yes
R	101A	SFD/ACCES MDL-00		101A		1.00	NSZ	0	0.00			Yes
R	101T	SINGLE FAM MDL-02		101T	SIN	1.00	S40	1,000	4.00			Yes
R	101V	SINGLE FAM MDL-00		101V		1.00	NSZ	0	0.00			Yes
R	1020	CONDO	05	1020	CND	1.00	S60	1,600	4.00			Yes
R	1021	CONDEX MDL-05		1021	CND	1.00	S60	2,100	4.00			Yes
R	1022	DOCKOMINIU		1022	SIN	1.00	S60	2,800	4.00			Yes
R	1025	CONDO 55+	05	1025	CND	1.00	S60	1,600	4.00			Yes
R	102B	CONDEX MDL-01		102B	SIN	1.00	S60	2,800	4.00			Yes
R	102R	CONDO MDL-01		102R	SIN	1.00	S60	2,800	4.00			Yes
R	102V	CONDO LAND		102V		1.00	NSZ	0	0.00			Yes
R	102Z	CONDO 55+ MDL-01		102Z	SIN	1.00	S60	2,800	4.00			Yes
R	1030	MOBILE HOME		1030	SIN	1.00	S60	2,800	4.00			Yes
R	1031	TRAILER		1031	SIN	1.00	S40	1,000	4.00			Yes
R	1040	TWO FAMILY		1040	SIN	1.00	S60	2,800	4.00			Yes
R	1041	TWO FAMILY		1041	SIN	1.00	S60	2,800	4.00			Yes
R	1050	THREE FAM		1050	SIN	1.00	S60	2,800	4.00			Yes
R	1051	THREE FAM		1051	SIN	1.00	S60	2,800	4.00			Yes
R	1060	AC LND IMP		1060		1.00	NSZ	0	0.00			Yes
R	1070			1070	SIN	1.00	S60	2,800	4.00			Yes
R	1080			1080	SIN	1.00	S60	2,800	4.00			Yes

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R	1090	MULTI HSES		1090	SIN	1.00	S60	2,800	4.00			Yes
R	1091	MULTI HSES		1091	SIN	1.00	S60	2,800	4.00			Yes
R	1110	APT 4-8 UN		1110	SIN	1.00	S60	2,800	4.00			Yes
R	1111	APT 8+UP		1111	SIN	1.00	S60	2,800	4.00			Yes
R	1112	APT CO-OP		1112	SIN	1.00	S60	2,800	4.00			Yes
R	1120	APT OVER 8		1120	SIN	1.00	S60	2,800	4.00			Yes
R	1210	BOARDNG HS		1210	SIN	1.00	S60	2,800	4.00			Yes
R	1220	FRAT/SORÖR		1220	SIN	1.00	S60	2,800	4.00			Yes
R	1230	DORMITORY		1230	SIN	1.00	S60	2,800	4.00			Yes
R	1240	REC/CONVEN		1240	SIN	1.00	S60	2,800	4.00			Yes
R	1250	OTHR LIV F		1250	SIN	1.00	S60	2,800	4.00			Yes
R	1300	RES LAND BP		1300		1.00	NSZ	0	0.00			Yes
R	130R	RES VAC BD		130R	SIN	1.00	S60	2,800	4.00			Yes
R	1310	RES VAC PB		1310		1.00	NSZ	0	0.00			Yes
R	1320	RES LAND NC		1320		1.00	NSZ	0	0.00			Yes
R	1321	RES LAND WF		1321		1.00	NSZ	0	0.00			Yes
R	1340	CONDO SITE		1340	SIN	1.00	S60	0	4.00			Yes
R	995	CONDO MAIN		995	CND	1.00				8		Yes
S	0601	C61 TEN YR		0601		1.00	NSZ	0	0.00			Yes
S	0602	C61 5 YEAR		0602		1.00	NSZ	0	0.00			Yes
S	0610	FOREST C61		0610		1.00	NSZ	0	0.00			Yes
S	0710	CRANBERRY		0710		1.00	NSZ	0	0.00			Yes
S	0711	TOBACCO SD		0711		1.00	NSZ	0	0.00			Yes
S	0712	TR CRP VEG		0712		1.00	NSZ	0	0.00			Yes
S	0713	FIELD CRPS		0713		1.00	NSZ	0	0.00			Yes
S	0714	ORCHARDS		0714		1.00	NSZ	0	0.00			Yes
S	0715	VINEYARDS		0715		1.00	NSZ	0	0.00			Yes
S	0716	TILL FORAG		0716		1.00	NSZ	0	0.00			Yes
S	0717	PROD WOOD		0717		1.00	NSZ	0	0.00			Yes
S	0718	PASTURE		0718		1.00	NSZ	0	0.00			Yes
S	0719	NURSERIES		0719		1.00	NSZ	0	0.00			Yes

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S	0720	NONPRWECLD		0720		1.00	NSZ	0	0.00			Yes
S	0722	NONPRWETLD		0722		1.00	NSZ	0	0.00			Yes
S	0800	RECREATION		0800		1.00	NSZ	0	0.00			Yes
S	0801	REC HIKE		0801		1.00	NSZ	0	0.00			Yes
S	0802	REC CAMP		0802		1.00	NSZ	0	0.00			Yes
S	0803	REC NATURE		0803		1.00	NSZ	0	0.00			Yes
S	0804	REC BOAT		0804		1.00	NSZ	0	0.00			Yes
S	0805	REC GOLF		0805		1.00	NSZ	0	0.00			Yes
S	0806	REC HORSE		0806		1.00	NSZ	0	0.00			Yes
S	0807	REC HUNT		0807		1.00	NSZ	0	0.00			Yes
S	0808	REC FISH		0808		1.00	NSZ	0	0.00			Yes
S	0809	REC AL-SKI		0809		1.00	NSZ	0	0.00			Yes
S	0810	REC NR-SKI		0810		1.00	NSZ	0	0.00			Yes
S	0811	REC SWIM		0811		1.00	NSZ	0	0.00			Yes
S	0812	REC PICNIC		0812		1.00	NSZ	0	0.00			Yes
S	0813	REC GLIDE		0813		1.00	NSZ	0	0.00			Yes
S	0814	REC TARGET		0814		1.00	NSZ	0	0.00			Yes
S	6000	OS CU LD		6000		1.00	NSZ	0	0.00			Yes
S	6010			6010		1.00	NSZ	0	0.00			Yes
S	6020			6020		1.00	NSZ	0	0.00			Yes
S	6100	WHITE PINE		6100		1.00	NSZ	0	0.00			Yes
S	6101			6101		1.00	NSZ	0	0.00			Yes
S	6120	WHITE PINE-20%		6120		1.00	NSZ	0	0.00			Yes
S	6130	CW - BLDG LOT		6130		1.00	NSZ	0	0.00			Yes
S	6200	HARDWOOD		6200		1.00	NSZ	0	0.00			Yes
S	6201			6201		1.00	NSZ	0	0.00			Yes
S	6220	HDWD -20%		6220		1.00	NSZ	0	0.00			Yes
S	6300	MIX FOREST		6300		1.00	NSZ	0	0.00			Yes
S	6301			6301		1.00	NSZ	0	0.00			Yes
S	6320	FOREST -20%		6320		1.00	NSZ	0	0.00			Yes
S	7000	FARM LAND		7000		1.00	NSZ	0	0.00			Yes
S	7001			7001		1.00	NSZ	0	0.00			Yes
S	7100	PINE WDOC		7100		1.00	NSZ	0	0.00			Yes

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S	7109			7109		1.00	NSZ	0	0.00			Yes
S	7110			7110		1.00	NSZ	0	0.00			Yes
S	7120			7120		1.00	NSZ	0	0.00			Yes
S	7125			7125		1.00	NSZ	0	0.00			Yes
S	7130			7130		1.00	NSZ	0	0.00			Yes
S	7135			7135		1.00	NSZ	0	0.00			Yes
S	7140			7140		1.00	NSZ	0	0.00			Yes
S	7145			7145		1.00	NSZ	0	0.00			Yes
S	7150			7150		1.00	NSZ	0	0.00			Yes
S	7160			7160		1.00	NSZ	0	0.00			Yes
S	7165			7165		1.00	NSZ	0	0.00			Yes
S	7170			7170		1.00	NSZ	0	0.00			Yes
S	7180			7180		1.00	NSZ	0	0.00			Yes
S	7185			7185		1.00	NSZ	0	0.00			Yes
S	7190			7190		1.00	NSZ	0	0.00			Yes
S	7195			7195		1.00	NSZ	0	0.00			Yes
S	7200	HDWD WDOC		7200		1.00	NSZ	0	0.00			Yes
S	7201			7201		1.00	NSZ	0	0.00			Yes
S	7220			7220		1.00	NSZ	0	0.00			Yes
S	7221			7221		1.00	NSZ	0	0.00			Yes
S	7300	OTHER DOC		7300		1.00	NSZ	0	0.00			Yes
S	7500	UNPROD LD		7500		1.00	NSZ	0	0.00			Yes
S	7550	CU WETLD		7550		1.00	NSZ	0	0.00			Yes
S	8000	FARM		8000		1.00	NSZ	0	0.00			Yes
S	8001	CURRNT USE		8001		1.00	NSZ	0	0.00			Yes
S	8020			8020		1.00	NSZ	0	0.00			Yes
S	8030			8030		1.00	NSZ	0	0.00			Yes
S	8040	REC BOAT		8040		1.00	NSZ	0	0.00			Yes
S	8050	REC GOLF		8050		1.00	NSZ	0	0.00			Yes
S	8051	DISCR EASE		8051		1.00	NSZ	0	0.00			Yes
S	8060	REC HORSE		8060		1.00	NSZ	0	0.00			Yes
S	8070	REC HUNT		8070		1.00	NSZ	0	0.00			Yes
S	8080	REC FISH		8080		1.00	NSZ	0	0.00			Yes

Land Use Code Cost Settings
WINDHAM, NH

Land Class	Use Code	Description	Bldg Model	Bldg Use	Cost Group	Cost Adjustment	Size Adj Table	Standard Size	Max Size Adj	Standard Wall Hght	Wall Hght Adjustment	Run Cost?
S	8090	REC AL-SKI		8090		1.00	NSZ	0	0.00			Yes
S	8100	REC NR-SKI		8100		1.00	NSZ	0	0.00			Yes
S	8110	REC SWIM		8110		1.00	NSZ	0	0.00			Yes
S	8120	REC PICNIC		8120		1.00	NSZ	0	0.00			Yes
S	8130	REC GLIDE		8130		1.00	NSZ	0	0.00			Yes
S	8140	REC TARGET		8140		1.00	NSZ	0	0.00			Yes
V	9500	DELETED ACCT		9500		1.00	NSZ	0	0.00			Yes
Y	9999	TEST		9999	COM	1.00	S20	4,000	1.65	12	0.01	Yes

BUILDING BASE RATES
WINDHAM 2010

Class	CODE	Building Type	Base Rate	Depreciation Table
COM	12	Commercial	50	5
COM	14	Apartments	85	5
COM	16	Shop Center LO	115	5
COM	17	Store	50	5
COM	18	Office Bldg	58	5
COM	19	Profess. Bldg	65	5
COM	21	Fast Food Rest	75	5
COM	22	Supermarkets	100	5
COM	25	Service Shops	34	5
COM	27	Auto Sales Rpr	45	5
COM	29	Nursing Home	80	5
COM	30	Restaurant	75	5
COM	31	Branch Bank	80	5
COM	33	Night Club/Bar	50	5
COM	34	Bowling/Arena	40	5
COM	35	Convenient Sto	75	5
COM	39	Motels	55	5
COM	40	Industrial	50	5
COM	41	Research/Devel	55	5
COM	48	Warehousing	34	5
COM	49	Day Care	85	5
COM	50	Post Office	75	5
COM	51	Pre-Eng Garage	80	5
COM	52	Pre-Eng Mfg	28	5
COM	53	Pre-Eng Warehs	45	5
COM	57	Library	65	5
COM	58	City/Town Hall	65	5
COM	59	Fire Station	75	5
COM	61	Dry Cln/Laundr	45	5
COM	62	Single Family	100	5
COM	71	Churches	75	5
COM	72	School/College	275	5
COM	73	Hospitals-private	85	5
COM	77	Clubs/Lodges	50	5
COM	79	Telephone Bldg	80	5
COM	82	Store/Office	55	5
COM	86	Assisted Livin	90	5
COM	89	Other Municipal	60	5
COM	92	Self Storage	30	5
COM	94	Accessory Bldg	1	5
COM	96	Office/Warehs	42	5

BUILDING BASE RATES
WINDHAM 2010

Class	CODE	Residential Dwelling Style	Base Rate	Depreciation Table
SIN	01	Ranch	45	4
SIN	02	Split-Level	55	4
SIN	03	Colonial	70	4
SIN	04	Cape Cod	70	4
SIN	05	Bungalow	50	4
SIN	06	Conventional	60	4
SIN	07	Modern/Contemp	70	4
SIN	09	Log Home	60	4
SIN	10	Family Duplex	85	4
SIN	11	Family Conver.	60	4
SIN	20	Mobile Home	30	4
SIN	36	Cottage	40	4
SIN	37	Convert Camp	40	4
SIN	45	Garrison	70	4
SIN	46	Gambrel	70	4
SIN	60	SFD Style Commercial Use	60	4
SIN	63	Antique	70	4
SIN	68	Saltbox	68	4
SIN	84	Rectory/Conven	60	4
SIN	94	Accessory Bldg	1	4

Class	CODE	Condominium	Base Rate	Depreciation Table
CND	55	Residential	140	4
CND	56	Office	135	5
CND	90	Commercial	110	5
CND	98	Industrial	100	5

PARCEL COST CALCULATION
SINGLE FAMILY HOME
TAX YEAR 2010

LAND LINE VALUATION				*Nbhd = 13*	
Units (Acres)	**Unit Price**	**I Factor**	**C Factor**	**Site Index**	**Land Value**
1.00	200000	1.0	1.0	0.95	$190,000
0.40	5000	1.0	1.0	0.95	$2,000
				Appraised Value	**$192,000**

CONSTRUCTION DETAIL

ELEMENTS	**DESCRIPTION**	**TABLES**			
Style	Garrison	70.00	(Base rate)		
Model	Residential	Class			
Grade	C	1.00			
Stories	2 Stories	Descriptive			
Occupancy	One	Descriptive			
Exterior Wall 1	Vinyl Siding	0.70			
Exterior Wall 2	-	-			
Roof Structure	Gable/Hip	-			
Roof Cover	Asph/F Gls/Cmp	-			
Interior Wall 1	Drywall/Sheetrock	1.40			
Interior Wall 2	-	-			
Interior Flr 1	Carpet	-			
Interior Flr 2	-	-			
Heat Fuel	Electric	-			
Heat Type	Electric Baseboard	-1.40			
Total Bedrooms	Four	0.00			
Total Bathrooms	Two	2.00			
Total Half baths	One	0.80			
Total Extra Fixtures	0	-			
Total Rooms	Eight	Descriptive			
Bath Style	Average	-			
Kitchen Style	Average	-			
	Base Rate Adjustments	3.50			
	Plus Base Rate	73.50			
	Size Adjustment	1.318840			
	Adjusted Base Rate	$96.93			
	Effective Area (Pricing)	1,851			
	Replacement Cost	$179,426	Effective age	Base Year	Overall %
	Depreciation	30%	1980	2003	70%
	Cost Trend Factor	0.95			
	Appraised Value	**$119,300**	(Rounded)		

OUTBUILDINGS & YARD ITEMS / EXTRA FEATURES

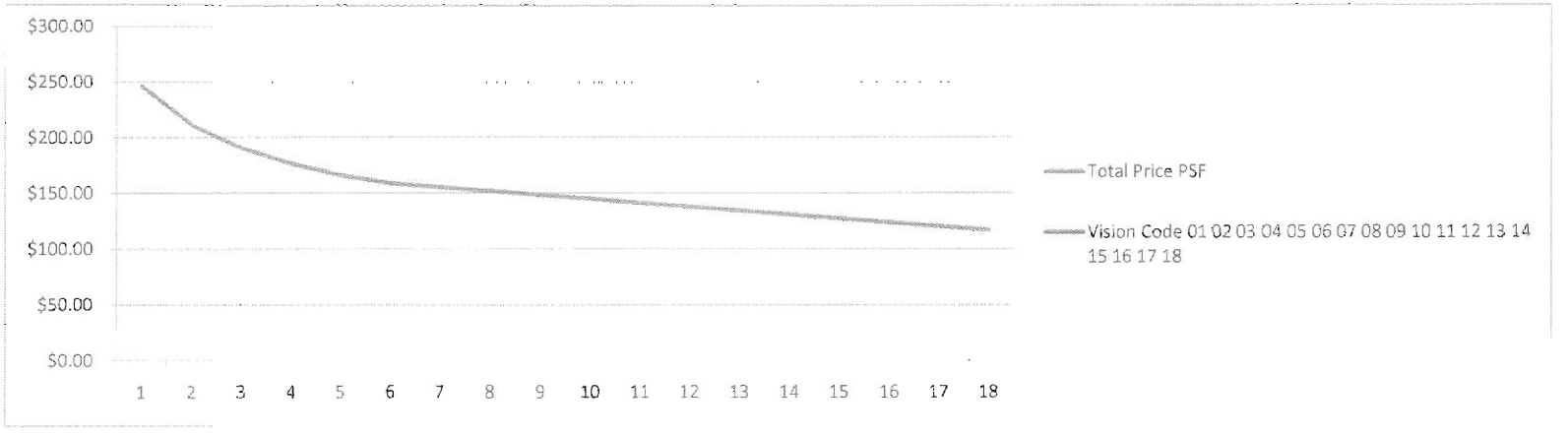
DESCRIPTION		**UNIT PRICE**	**YEAR**	**DEP VALUE**
Basement Garage	Two	$3,000	1980	$4,200
Fireplace - 2 Story	One	$2,800	1980	$2,000
Outbuildings	None	$0	-	$0
			Total OBS/XF	**$6,200**

SUMMARY	
Building Appraised Value	**$119,300**
Outbuildings/Extra Features	**$6,200**
Total Building Value	**$125,500**
Land Value	**$192,000**
Total Assessment	**$317,500**

NOTES ON ADJUSTMENTS & TABLE INPUT
Land Line I Factor = Land Curve Multiplier
Land Line C Factor = Condition Multiplier / Adjustment
Land Line Site Index = Assessing Neighborhood Multiplier
Construction Tables = Rates/Factors from Assessing Model
Depreciation = 1% Per year from EYB to base year 2010
Construction Cost Trend Factor = Assessing Neighborhood

Price Per Square Foot Example - Residential Building Grade Model
Using Average Size 2,800 Square Foot Colonial Style
Land = 1 Acre, Located In Windham - A Neighborhood

Vision Code	Grade	Grade Category	Coefficient	Factor	Percentage from Average	Percentage Change/grade	Sample Grade Coef.	Sample Factor	Price PSF	Adjusted Price PSF	(Sq Ftg) Eff. Area	Est. Bldg Value	Est. Land Value	Total Value	Total Price PSF
01	AAAA	Luxurious	1.500	2.500	150%	50%	1.500	2.500	$70.00	$175.00	2,800	$490,000	$200,000	$690,000	$246.43
02	AAA	"	1.000	2.000	100%	30%	1.000	2.000	$70.00	$140.00	2,800	$392,000	$200,000	$592,000	$211.43
03	AA	"	0.700	1.700	70%	20%	0.700	1.700	$70.00	$119.00	2,800	$333,200	$200,000	$533,200	$190.43
04	A+	Good	0.500	1.500	50%	15%	0.500	1.500	$70.00	$105.00	2,800	$294,000	$200,000	$494,000	$176.43
05	A	"	0.350	1.350	35%	10%	0.350	1.350	$70.00	$94.50	2,800	$264,600	$200,000	$464,600	$165.93
06	A-	"	0.250	1.250	25%	5%	0.250	1.250	$70.00	$87.50	2,800	$245,000	$200,000	$445,000	$158.93
07	B+	Abv Avg	0.200	1.200	20%	5%	0.200	1.200	$70.00	$84.00	2,800	$235,200	$200,000	$435,200	$155.43
08	B	"	0.150	1.150	15%	5%	0.150	1.150	$70.00	$80.50	2,800	$225,400	$200,000	$425,400	$151.93
09	B-	"	0.100	1.100	10%	5%	0.100	1.100	$70.00	$77.00	2,800	$215,600	$200,000	$415,600	$148.43
10	C+	Average	0.050	1.050	5%	5%	0.050	1.050	$70.00	$73.50	2,800	$205,800	$200,000	$405,800	$144.93
11	**C**	"	**0.000**	**1.000**	**0.000**	**5%**	**0.000**	**1.000**	$70.00	**$70.00**	2,800	**$196,000**	**$200,000**	**$396,000**	**$141.43**
12	C-	"	-0.050	0.950	-5%	5%	-0.050	0.950	$70.00	$66.50	2,800	$186,200	$200,000	$386,200	$137.93
13	D+	Fair	-0.100	0.900	-10%	5%	-0.100	0.900	$70.00	$63.00	2,800	$176,400	$200,000	$376,400	$134.43
14	D	"	-0.150	0.850	-15%	5%	-0.150	0.850	$70.00	$59.50	2,800	$166,600	$200,000	$366,600	$130.93
15	D-	"	-0.200	0.800	-20%	5%	-0.200	0.800	$70.00	$56.00	2,800	$156,800	$200,000	$356,800	$127.43
16	E+	Poor	-0.250	0.750	-25%	5%	-0.250	0.750	$70.00	$52.50	2,800	$147,000	$200,000	$347,000	$123.93
17	E	"	-0.300	0.700	-30%	5%	-0.300	0.700	$70.00	$49.00	2,800	$137,200	$200,000	$337,200	$120.43
18	E-	"	-0.350	0.650	-35%	5%	-0.350	0.650	$70.00	$45.50	2,800	$127,400	$200,000	$327,400	$116.93



COLONIAL STYLE HOME SALES - BY YEAR BUILT

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	GIS ID	Location	Use Code	Style	Year Built	Living Area (SF)	Bedrooms	Full Baths	Half Baths	Acres	Sale Date	Price	Val Code	$ PSF
2	24-F-644	27 RYAN FARM RD	1010	Colonial	2010	2,814	3	2	1	1.45	02/23/10	$557,000	00	$197.94
3	24-F-637	41 RYAN FARM RD	1010	Colonial	2010	3,276	4	2	1	2.69	12/30/09	$580,000	00	$177.05
4	3-B-1200	7 NORTHLAND RD	1010	Colonial	2009	2,918	4	2	1	1.04	03/15/10	$468,000	00	$160.38
5	3-B-1201	9 NORTHLAND RD	1010	Colonial	2009	2,596	3	2	1	1.04	08/21/09	$476,400	00	$183.51
6	3-B-1205	19 NORTHLAND RD	1010	Colonial	2009	3,084	4	2	1	1.06	09/25/09	$479,933	00	$155.62
7	24-F-622	24 RYAN FARM RD	1010	Colonial	2009	3,552	4	2	1	1.63	08/28/09	$560,000	00	$157.66
8	14-B-123	1 BUCKHIDE RD	1010	Colonial	2009	3,771	4	2	1	0.69	03/17/09	$565,000	00	$149.83
9	24-F-614	46 RYAN FARM RD	1010	Colonial	2009	3,248	4	2	1	1.78	08/28/09	$602,533	00	$185.51
10	3-A-617	56 MITCHELL POND RD	1010	Colonial	2008	2,576	3	2	1	0.80	11/19/09	$415,000	00	$161.10
11	3-A-618	4 TAYLOR FARM RD	1010	Colonial	2008	2,274	3	2	1	0.78	08/11/08	$422,000	00	$185.58
12	20-E-328	55 BEAR HILL RD	1010	Colonial	2008	2,692	4	2	1	0.90	08/21/09	$437,800	00	$162.63
13	21-B-35	4 PORCUPINE RD	1010	Colonial	2008	2,914	4	2	1	0.69	07/23/09	$483,000	00	$165.75
14	25-R-106	16 OSGOOD ST	1010	Colonial	2008	3,260	4	2	1	4.34	11/17/09	$500,000	00	$153.37
15	20-E-279	41 BEAR HILL RD	1010	Colonial	2008	2,826	4	2	1	0.74	11/13/08	$504,933	00	$178.67
16	14-B-106	12 CLARKE FARM RD	1010	Colonial	2008	3,016	4	2	1	0.69	05/05/09	$509,933	00	$169.08
17	14-B-109	18 CLARKE FARM RD	1010	Colonial	2008	3,584	4	2	1	0.69	09/15/08	$544,933	00	$152.05
18	14-B-107	14 CLARKE FARM RD	1010	Colonial	2008	3,548	4	2	1	0.69	04/17/08	$549,933	00	$155.00
19	14-B-122	3 BUCKHIDE RD	1010	Colonial	2008	3,340	4	2	1	0.69	04/15/08	$550,000	00	$164.67
20	24-F-620	28 RYAN FARM RD	1010	Colonial	2008	3,284	4	2	1	1.18	02/04/09	$557,000	00	$169.61
21	3-B-1229	22 DUSTON RD	1010	Colonial	2008	3,886	4	2	1	0.84	10/01/09	$569,933	00	$146.66
22	3-B-1216	15 DUSTON RD	1010	Colonial	2008	3,444	4	2	1	1.01	04/06/09	$610,000	00	$177.12
23	3-B-1250	18 NORTHLAND RD	1010	Colonial	2008	3,078	4	3	1	1.02	08/01/08	$610,400	00	$198.31
24	14-B-113	17 CLARKE FARM RD	1010	Colonial	2008	3,098	4	2	2	0.69	06/30/08	$622,533	00	$200.95
25	3-B-1215	9 DUSTON RD	1010	Colonial	2008	3,539	4	3	0	0.97	08/29/08	$666,533	00	$188.34
26	3-B-1230	20 DUSTON RD	1010	Colonial	2008	4,025	4	2	1	0.81	04/18/08	$716,533	00	$178.02
27	24-F-196	75 HERITAGE HILL RD	1010	Colonial	2008	4,718	4	3	1	2.58	11/04/09	$859,533	00	$182.18
28	25-R-816	14 FLETCHER RD	1010	Colonial	2007	1,908	3	2	1	0.71	09/21/09	$285,000	00	$149.37
29	16-P-1011	16 FOURTH ST	1010	Colonial	2007	1,908	2	2	0	0.27	11/04/08	$305,000	00	$159.85
30	14-B-101	2 CLARKE FARM RD	1010	Colonial	2007	2,802	4	2	1	0.69	09/17/08	$495,000	00	$176.66
31	20-E-284	48 BEAR HILL RD	1010	Colonial	2007	4,104	4	2	1	1.15	04/22/08	$618,800	00	$150.78
32	7-A-803	11 LUDLOW RD	1010	Colonial	2007	3,202	4	2	1	1.00	07/24/08	$622,533	00	$194.42
33	7-A-819	12 CARDIFF RD	1010	Colonial	2007	4,178	4	3	1	1.01	11/25/09	$675,000	00	$161.56
34	3-B-1206	31 NORTHLAND RD	1010	Colonial	2007	3,466	4	2	1	1.06	08/07/09	$675,000	00	$194.75
35	7-A-779	23 EDINBURGH RD	1010	Colonial	2006	3,968	4	2	1	1.00	04/24/09	$426,000	1S	$107.36
36	3-B-406	6 OUTLOOK RD	1010	Colonial	2006	2,986	4	2	1	1.08	04/24/09	$435,000	00	$145.68
37	7-A-776	17 EDINBURGH RD	1010	Colonial	2006	2,921	3	2	1	1.02	07/16/08	$475,000	00	$162.62
38	7-A-799	6 LUDLOW RD	1010	Colonial	2006	3,104	4	2	1	1.19	04/03/09	$525,000	00	$169.14
39	7-A-798	10 LUDLOW RD	1010	Colonial	2006	4,576	4	2	1	1.16	01/11/10	$675,000	00	$147.51
40	24-F-188	57 HERITAGE HILL RD	1010	Colonial	2006	4,592	4	3	1	3.08	05/20/08	$800,000	00	$174.22
41	7-B-36	10 ORCHARD BLOSSOM RD	1010	Colonial	2006	4,794	4	2	1	0.80	06/20/08	$859,933	00	$179.38
42	22-R-4001	35 SQUIRE ARMOUR RD	1010	Colonial	2005	2,512	3	2	1	0.69	11/20/09	$380,000	00	$151.27
43	3-A-608	38 MITCHELL POND RD	1010	Colonial	2005	2,580	3	2	1	0.78	06/29/09	$420,000	00	$162.79
44	22-R-4001	35 SQUIRE ARMOUR RD	1010	Colonial	2005	2,512	3	2	1	0.69	07/14/08	$424,000	00	$168.79

COLONIAL STYLE HOME SALES - BY YEAR BUILT

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	GIS ID	Location	Use Code	Style	Year Built	Living Area (SF)	Bedrooms	Full Baths	Half Baths	Acres	Sale Date	Price	Val Code	$ PSF
45	7-A-778	21 EDINBURGH RD	1010	Colonial	2005	3,059	4	2	1	1.11	02/09/10	$545,000	00	$178.16
46	7-A-435	2 STONEYWYKE RD	1010	Colonial	2005	3,460	4	2	1	3.62	05/01/09	$545,000	00	$157.51
47	7-A-732	52 OVERTON RD	1010	Colonial	2005	3,734	4	2	1	1.10	05/06/09	$707,000	00	$189.34
48	24-F-203	74 HERITAGE HILL RD	1010	Colonial	2005	4,136	4	3	1	2.24	08/19/08	$810,000	00	$195.84
49	21-G-300	19 CANTERBURY RD	1010	Colonial	2005	5,590	4	3	1	1.44	11/30/09	$825,000	00	$147.58
50	24-F-150	62 HERITAGE HILL RD	1010	Colonial	2005	5,096	4	4	1	3.75	08/01/08	$1,050,000	00	$206.04
51	25-R-626	31 FLETCHER RD	1010	Colonial	2004	2,508	4	2	1	2.81	06/24/08	$435,000	00	$173.44
52	22-R-10004	8 BUTTERNUT RD	1010	Colonial	2004	3,582	4	3	1	0.78	12/14/09	$558,000	00	$155.78
53	17-J-175	4 GARDNER RD	1010	Colonial	2003	2,299	4	2	1	1.61	07/11/08	$515,000	00	$224.01
54	3-A-555	30 PARTRIDGE RD	1010	Colonial	2003	3,607	4	2	1	2.20	03/18/09	$556,000	00	$154.14
55	7-A-679	79 SEARLES RD	1010	Colonial	2002	2,576	3	2	1	1.00	06/29/09	$425,000	00	$164.98
56	25-R-851	3 FLETCHER RD	1010	Colonial	2002	2,440	3	2	1	0.71	05/16/08	$430,000	00	$176.23
57	1-A-134	16 COVENTRY RD	1010	Colonial	2002	3,172	4	2	1	2.44	09/12/08	$470,000	1S	$148.17
58	1-A-101	17 COVENTRY RD	1010	Colonial	2002	3,044	4	2	1	1.85	05/12/08	$495,000	00	$162.61
59	7-A-686	30 MOCKINGBIRD HILL RD	1010	Colonial	2002	2,982	4	2	1	1.00	07/09/09	$535,000	00	$179.41
60	19-B-1100	22 CASTLE HILL RD	1010	Colonial	2002	3,993	4	2	1	20.56	10/15/09	$593,000	00	$148.51
61	1-A-130	7 CARR HILL RD	1010	Colonial	2002	3,876	4	2	1	1.59	08/25/08	$632,533	00	$163.19
62	7-A-2016	9 HANCOCK RD	1010	Colonial	2001	2,499	4	2	1	0.69	12/18/09	$370,000	00	$148.06
63	1-C-2501	25 CRESTWOOD RD	1010	Colonial	2001	3,026	4	2	1	2.74	07/02/09	$420,000	00	$138.80
64	2-A-292	5 TARBELL RD	1010	Colonial	2001	2,462	4	2	1	0.70	04/23/08	$450,000	00	$182.78
65	7-A-660	5 JENNYS HILL RD	1010	Colonial	2001	2,552	4	2	1	1.00	06/12/08	$507,533	00	$198.88
66	7-A-678	82 SEARLES RD	1010	Colonial	2001	2,487	4	3	1	1.09	06/03/08	$510,000	00	$205.07
67	11-A-249	7 LOCKSLEY RD	1010	Colonial	2001	4,724	4	2	2	2.41	06/22/09	$660,000	00	$139.71
68	22-R-827	9 SQUIRE ARMOUR RD	1010	Colonial	2000	2,676	4	2	1	1.73	02/16/10	$425,000	00	$158.82
69	20-E-126	20 BEAR HILL RD	1010	Colonial	2000	2,578	4	2	1	4.12	07/31/08	$457,533	00	$177.48
70	19-B-1702	32 GLANCE RD	1010	Colonial	2000	3,181	4	2	1	1.55	04/17/08	$535,000	00	$168.19
71	1-A-115	12 GRANDVIEW RD	1010	Colonial	2000	3,675	4	2	1	1.95	07/31/08	$564,000	00	$153.47
72	21-K-72	138 RANGE RD	1010	Colonial	1999	2,320	3	2	1	2.22	04/29/09	$358,000	00	$154.31
73	2-B-615	23 BEACON HILL RD	1010	Colonial	1999	2,776	4	2	1	2.53	12/14/09	$429,000	00	$154.54
74	20-E-128	24 BEAR HILL RD	1010	Colonial	1999	3,130	4	2	1	3.45	01/16/09	$490,000	00	$156.55
75	7-A-3000	67 SEARLES RD	1010	Colonial	1999	2,692	4	2	1	4.73	09/30/08	$524,000	00	$194.65
76	19-B-1700	28 GLANCE RD	1010	Colonial	1999	3,351	4	2	1	1.88	06/27/08	$576,000	00	$171.89
77	8-B-5715	16 LONGMEADOW RD	1010	Colonial	1998	2,772	3	2	1	3.49	03/20/09	$455,533	1S	$164.33
78	1-B-1073	7 GLENWOOD RD	1010	Colonial	1998	3,112	4	2	1	1.94	06/03/08	$477,533	00	$153.45
79	21-H-40	0 CHERYL RD	1010	Colonial	1998	2,676	4	2	1	1.43	07/11/08	$500,000	00	$186.85
80	3-A-573	11 MITCHELL POND RD	1010	Colonial	1998	3,088	4	2	1	1.64	11/05/08	$500,000	00	$161.92
81	13-C-145	3 STONEHEDGE RD	1010	Colonial	1998	2,419	4	2	1	1.63	05/04/09	$534,000	00	$220.75
82	20-D-303	8 WESTCHESTER RD	1010	Colonial	1998	3,490	4	2	1	1.35	11/03/09	$555,000	00	$159.03
83	2-B-754	29 NOTTINGHAM RD	1010	Colonial	1998	4,252	4	2	1	2.33	05/15/09	$565,000	00	$132.88
84	21-F-73	1 BAYBERRY RD	1010	Colonial	1998	4,184	4	3	0	6.82	05/12/08	$585,000	00	$139.82
85	11-C-2500	23 CAMELOT RD	1010	Colonial	1998	4,982	4	4	1	8.00	08/25/09	$1,695,000	00	$340.22
86	7-A-1127	12 MORRISON RD	1010	Colonial	1997	2,240	3	2	1	3.79	06/03/08	$345,000	00	$154.02
87	21-C-280	28 FARRWOOD RD	1010	Colonial	1997	2,992	4	2	1	1.82	10/01/09	$445,000	00	$148.73

COLONIAL STYLE HOME SALES - BY YEAR BUILT

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	GIS ID	Location	Use Code	Style	Year Built	Living Area (SF)	Bedrooms	Full Baths	Half Baths	Acres	Sale Date	Price	Val Code	$ PSF
88	1-C-1206	3 NEW RD	1010	Colonial	1996	2,136	3	2	1	3.28	11/10/09	$342,000	00	$160.11
89	14-B-3803	3 BANCROFT ST	1016	Colonial	1995	2,172	3	2	1	11.43	04/09/09	$323,000	00	$148.71
90	9-A-1350	106 NASHUA RD	1010	Colonial	1994	1,976	3	2	1	4.93	11/16/09	$335,000	00	$169.53
91	6-A-203	3 COUNTRY VILLAGE RD	1010	Colonial	1994	3,044	4	2	1	2.52	12/04/09	$439,533	00	$144.39
92	6-A-206	5 COUNTRY VILLAGE RD	1010	Colonial	1994	2,718	3	2	1	3.54	08/17/09	$443,000	00	$162.99
93	9-A-109	8 RED FOX RD	1010	Colonial	1993	2,672	4	2	1	1.40	02/20/09	$429,000	00	$160.55
94	21-G-209	5 CANTERBURY RD	1010	Colonial	1993	2,896	4	2	1	2.11	11/03/09	$430,000	00	$148.48
95	11-A-1636	72 BLOSSOM RD	1010	Colonial	1993	4,388	5	3	1	3.01	04/01/10	$670,000	00	$152.69
96	9-A-1907	10 MAGNOLIA RD	1010	Colonial	1993	4,608	4	2	1	3.88	07/09/08	$735,000	00	$159.51
97	9-A-1907	10 MAGNOLIA RD	1010	Colonial	1993	4,608	4	2	1	3.88	11/21/08	$772,000	00	$167.53
98	6-C-315	5 JACKMAN RIDGE RD	1010	Colonial	1991	2,908	3	2	1	1.87	05/15/08	$451,000	00	$155.09
99	5-A-234	4 ALDER ST	1010	Colonial	1991	2,734	4	2	1	1.21	06/30/08	$485,000	00	$177.40
100	6-C-313	9 JACKMAN RIDGE RD	1010	Colonial	1990	3,130	3	2	1	2.34	06/02/09	$495,000	00	$158.15
101	24-F-151	111 CASTLE HILL RD	1010	Colonial	1990	5,278	4	4	0	2.38	05/04/09	$655,000	00	$124.10
102	8-B-608	7 ALADDIN RD	1010	Garrison	1990	2,204	4	2	1	2.38	09/03/08	$375,000	00	$170.15
103	9-A-116	7 RED FOX RD	1010	Colonial	1989	3,322	4	2	1	1.66	08/07/08	$469,000	00	$141.18
104	24-F-152	109 CASTLE HILL RD	1010	Colonial	1989	5,280	4	3	0	2.56	01/20/10	$575,000	00	$108.90
105	20-E-16	16 BEAR HILL RD	1010	Colonial	1989	3,920	4	2	1	2.48	01/16/09	$630,000	00	$160.71
106	14-B-1007	57 HAVERHILL RD	1010	Colonial	1988	2,388	3	2	1	3.00	07/21/09	$312,933	00	$131.04
107	6-A-415	25 E NASHUA RD	1010	Colonial	1988	3,776	4	2	1	1.73	06/30/08	$565,000	00	$149.63
108	6-A-402	99 NO LOWELL RD	1010	Colonial	1987	2,694	4	3	0	2.73	11/03/09	$323,000	00	$119.90
109	20-E-12	12 BEAR HILL RD	1010	Colonial	1987	2,848	4	2	2	2.27	02/19/10	$450,000	00	$158.01
110	1-B-515	14 FORDWAY EXT	1010	Colonial	1986	2,315	4	2	1	3.91	09/17/09	$350,000	00	$151.19
111	14-B-2004	47 HAVERHILL RD	1010	Colonial	1986	2,485	3	1	1	1.43	09/11/09	$377,533	00	$151.92
112	11-A-1605	10 HAWTHORNE RD	1010	Colonial	1986	2,481	3	2	0	1.61	09/08/08	$480,000	00	$193.47
113	25-D-40	49 SHARON RD	1010	Colonial	1986	4,259	4	3	0	3.38	08/03/09	$510,000	00	$119.75
114	21-G-43	227 RANGE RD	1010	Colonial	1985	2,252	4	2	1	3.02	09/26/08	$299,400	00	$132.95
115	14-B-203	4 FAITH RD	1010	Garrison	1985	2,640	4	3	1	1.00	11/24/08	$385,000	00	$145.83
116	24-F-1620	20 HERITAGE HILL RD	1010	Colonial	1984	2,128	4	2	1	1.93	06/19/09	$309,000	00	$145.21
117	24-F-1622	22 HERITAGE HILL RD	1010	Colonial	1984	1,912	3	2	1	2.12	07/27/09	$332,000	00	$173.64
118	1-C-417	14 MILLSTONE RD	1010	Colonial	1984	2,646	4	2	1	1.06	08/31/09	$394,000	00	$148.90
119	21-K-26	35 TURTLE ROCK RD	1010	Colonial	1981	1,920	2	2	1	0.23	05/21/08	$350,000	00	$182.29
120	14-B-505	1 HIGHLAND RD	1010	Garrison	1981	2,014	3	2	1	1.15	10/30/09	$277,000	00	$137.54
121	24-F-1615	15 HERITAGE HILL RD	1010	Gambrel	1979	2,040	3	3	1	1.55	10/24/08	$345,000	00	$169.12
122	1-A-206	5 GRANDVIEW RD	1010	Garrison	1979	2,160	4	2	1	1.21	08/08/08	$329,933	00	$152.75
123	5-A-528	14 PARK ST	1010	Garrison	1979	1,880	3	1	1	1.00	05/06/08	$372,000	00	$197.87
124	24-F-140	133 CASTLE HILL RD	1010	Gambrel	1978	1,728	2	1	1	2.46	10/22/08	$255,000	00	$147.57
125	5-A-507	41 NASHUA RD	1010	Gambrel	1978	2,520	3	2	1	4.87	05/29/09	$399,000	00	$158.33
126	1-G-1400	147 LONDONDERRY RD	1010	Garrison	1978	2,232	4	2	1	1.00	12/17/08	$285,000	00	$127.69
127	5-A-525	8 PARK ST	1010	Garrison	1978	1,976	4	2	1	2.12	07/01/09	$365,000	00	$184.72
128	1-C-1404	155 LONDONDERRY RD	1010	Garrison	1978	2,354	4	2	1	5.58	11/30/09	$400,000	00	$169.92
129	1-C-539	10 MILLSTONE RD	1010	Garrison	1977	1,882	3	2	1	1.28	04/25/08	$350,000	00	$185.97
130	22-A-35	3 WILDWOOD RD	1010	Colonial	1976	1,872	3	1	1	0.69	09/10/09	$227,000	00	$121.26

COLONIAL STYLE HOME SALES - BY YEAR BUILT

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	GIS ID	Location	Use Code	Style	Year Built	Living Area (SF)	Bedrooms	Full Baths	Half Baths	Acres	Sale Date	Price	Val Code	$ PSF
131	22-L-194	4 ROBIN HOOD RD	1010	Colonial	1976	2,452	4	2	1	0.73	01/25/10	$292,866	00	$119.44
132	20-B-80	242 RANGE RD	1010	Gambrel	1976	1,632	3	2	0	1.50	09/09/09	$242,000	00	$148.28
133	22-A-33	2 BIRCHWOOD RD	1010	Gambrel	1976	2,848	4	2	1	0.99	07/01/09	$348,533	00	$122.38
134	1-B-41	13 THOMAS ST	1010	Gambrel	1973	1,856	3	2	0	0.93	07/29/09	$309,933	00	$166.99
135	24-C-35	5 SIMPSON RD	1010	Garrison	1973	1,666	4	1	1	0.78	10/31/08	$279,000	00	$167.47
136	1-B-1032	8 MULBERRY ST	1010	Gambrel	1972	1,632	4	2	0	1.25	05/22/08	$363,000	00	$222.43
137	1-C-2015	7 JUNIPER RD	1010	Gambrel	1971	2,232	3	2	0	0.92	07/13/09	$290,000	00	$129.93
138	1-C-2006	89 LONDONDERRY RD	1010	Gambrel	1969	2,022	4	2	0	0.92	10/16/09	$308,933	00	$152.79
139	24-C-46	17 SHARON RD	1010	Garrison	1969	1,666	4	1	1	0.84	09/29/08	$227,000	00	$136.25
140	22-L-166	1 JOHNSON ST	1010	Colonial	1967	2,160	4	2	1	1.04	07/07/09	$288,533	00	$133.58
141	24-C-42	13 SIMPSON RD	1010	Garrison	1967	2,128	4	3	0	0.92	11/13/09	$300,000	00	$140.98
142	25-C-4A	32 ROCK POND RD	1010	Gambrel	1963	3,538	4	2	0	1.54	05/30/08	$425,000	00	$120.12
143	17-J-112	21 ROCKY RIDGE RD	1013	Colonial	1946	1,712	3	1	1	0.35	08/20/09	$457,533	00	$267.25

PRICE PER SF OF BUILDING AREA ANALYSIS - ESTIMATED LAND VALUE SUBTRACTED
(Sorted by Nbhd, Style, Size)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	GIS ID	Location	Nhbd	Style	AYB	Living Area	Bdrm	Bath	1/2 Ba	Acres	Sale Date	Price	Val Code	$PSF	$-LV=BV	$BV/SF
2	17-L-45	132 RANGE RD	11	Antique	1743	3344	4	3	1	2.41	12/17/08	$325,000	0	$97.19	$155,000	$46.35
3	14-A-5	4 MAMMOTH RD	11	Antique	1890	2443	3	2	1	0.74	03/31/09	$324,000	0	$132.62	$154,000	$63.04
4	1-C-2009	95 LONDONDERRY RD	11	Cape Cod	1970	2798	4	3	0	1.11	08/21/09	$360,000	0	$128.66	$190,000	$67.91
5	1-B-511	6 FORDWAY EXT	11	Cape Cod	1986	2033	3	2	1	4.43	07/08/09	$307,000	0	$151.01	$137,000	$67.39
6	20-B-2	4 GOLDEN BROOK RD	11	Cape Cod	1941	1825	2	2	0	5.53	05/19/08	$266,000	0	$145.75	$96,000	$52.60
7	24-D-25	20 ROCK POND RD	11	Cape Cod	1966	1764	3	2	0	0.79	05/21/09	$289,000	0	$163.83	$119,000	$67.46
8	14-B-4350	1 LISA ST	11	Cape Cod	1970	1625	3	2	0	0.80	06/30/09	$266,000	0	$163.69	$96,000	$59.08
9	9-A-1204	101 NASHUA RD	11	Cape Cod	1977	1508	2	1	1	1.26	09/18/08	$278,000	0	$184.35	$108,000	$71.62
10	19-B-712	8 GLANCE RD	11	Cape Cod	1971	1296	3	2	0	0.81	12/01/08	$255,000	0	$196.76	$85,000	$65.59
11	9-A-1304	102 NASHUA RD	11	Cape Cod	1994	1116	2	1	1	5.01	08/08/08	$309,000	0	$276.88	$139,000	$124.55
12	19-B-1100	22 CASTLE HILL RD	11	Colonial	2002	3993	4	2	1	20.56	10/15/09	$593,000	0	$148.51	$423,000	$105.94
13	6-A-415	25 E NASHUA RD	11	Colonial	1988	3776	4	2	1	1.73	06/30/08	$565,000	0	$149.63	$395,000	$104.61
14	2-B-615	23 BEACON HILL RD	11	Colonial	1999	2776	4	2	1	2.53	12/14/09	$429,000	0	$154.54	$259,000	$93.30
15	6-A-402	99 NO LOWELL RD	11	Colonial	1987	2694	4	3	0	2.73	11/03/09	$323,000	0	$119.90	$153,000	$56.79
16	14-B-2004	47 HAVERHILL RD	11	Colonial	1986	2485	3	1	1	1.43	09/11/09	$377,533	0	$151.92	$207,533	$83.51
17	14-B-1007	57 HAVERHILL RD	11	Colonial	1988	2388	3	2	1	3.00	07/21/09	$312,933	0	$131.04	$142,933	$59.85
18	21-K-72	138 RANGE RD	11	Colonial	1999	2320	3	2	1	2.22	04/29/09	$358,000	0	$154.31	$188,000	$81.03
19	1-B-515	14 FORDWAY EXT	11	Colonial	1986	2315	4	2	1	3.91	09/17/09	$350,000	0	$151.19	$180,000	$77.75
20	21-G-43	227 RANGE RD	11	Colonial	1985	2252	4	2	1	3.02	09/26/08	$299,400	0	$132.95	$129,400	$57.46
21	7-A-1127	12 MORRISON RD	11	Colonial	1997	2240	3	2	1	3.79	06/03/08	$345,000	0	$154.02	$175,000	$78.13
22	14-B-3803	3 BANCROFT ST	11	Colonial	1995	2172	3	2	1	11.43	04/09/09	$323,000	0	$148.71	$153,000	$70.44
23	9-A-1350	106 NASHUA RD	11	Colonial	1994	1976	3	2	1	4.93	11/16/09	$335,000	0	$169.53	$165,000	$83.50
24	6-A-849	49 E NASHUA RD	11	Convention	1973	2016	4	2	0	0.98	02/24/09	$301,000	0	$149.31	$131,000	$64.98
25	5-A-507	41 NASHUA RD	11	Gambrel	1978	2520	3	2	1	4.87	05/29/09	$399,000	0	$158.33	$229,000	$90.87
26	1-C-2015	7 JUNIPER RD	11	Gambrel	1971	2232	3	2	0	0.92	07/13/09	$290,000	0	$129.93	$120,000	$53.76
27	1-C-2006	89 LONDONDERRY RD	11	Gambrel	1969	2022	4	2	0	0.92	10/16/09	$308,933	0	$152.79	$138,933	$68.71
28	1-B-41	13 THOMAS ST	11	Gambrel	1973	1856	3	2	0	0.93	07/29/09	$309,933	0	$166.99	$139,933	$75.39
29	24-F-140	133 CASTLE HILL RD	11	Gambrel	1978	1728	2	1	1	2.46	10/22/08	$255,000	0	$147.57	$85,000	$49.19
30	20-B-80	242 RANGE RD	11	Gambrel	1976	1632	3	2	0	1.50	09/09/09	$242,000	0	$148.28	$72,000	$44.12
31	1-C-1404	155 LONDONDERRY RD	11	Garrison	1978	2354	4	2	1	5.58	11/30/09	$400,000	0	$169.92	$230,000	$97.71
32	1-C-1400	147 LONDONDERRY RD	11	Garrison	1978	2232	4	2	1	1.00	12/17/08	$285,000	0	$127.69	$115,000	$51.52
33	12-A-530	50 RANGE RD	11	Ranch	2000	2320	3	3	0	1.49	11/03/08	$355,000	0	$153.02	$185,000	$79.74
34	19-B-773	12 MARY ST	11	Ranch	1973	1588	3	2	0	0.71	11/21/08	$253,533	0	$159.66	$83,533	$52.60
35	20-B-54	18 GOLDEN BROOK RD	11	Ranch	1972	1400	3	2	1	1.90	11/26/08	$223,000	0	$159.29	$53,000	$37.86
36	6-C-1026	10 COUNTY RD	11	Ranch	1971	1152	3	1	0	0.83	07/07/09	$250,000	0	$217.01	$80,000	$69.44
37	1-B-17	2 WILLIAM ST	11	Ranch	1970	1104	3	1	0	0.94	04/28/08	$278,000	0	$251.81	$108,000	$97.83
38	20-B-67	234 RANGE RD	11	Ranch	1959	800	2	1	0	1.19	12/11/09	$185,000	1U	$231.25	$15,000	$18.75
39	7-A-1801	34 MORRISON RD	11	Split-Level	1980	2285	3	2	0	2.02	06/22/09	$345,000	0	$150.98	$175,000	$76.59
40	25-D-5	23 ROCK POND RD	11	Split-Level	1971	1792	3	2	0	0.86	10/23/09	$190,000	0	$106.03	$20,000	$11.16
41	9-A-950A	113 NASHUA RD	11	Split-Level	1974	1552	2	2	1	5.00	02/24/09	$320,000	0	$206.19	$150,000	$96.65
42	13-D-21	23 HARRIS RD	11	Split-Level	1986	1220	3	1	1	1.51	11/02/09	$225,000	0	$184.43	$55,000	$45.08
43	1-B-100	4 HIDDEN VALLEY RD	11	Split-Level	1987	1152	3	1	1	1.58	08/19/08	$245,000	0	$212.67	$75,000	$65.10
44	9-A-1004	48 KENDALL POND RD	11	Split-Level	1972	1144	3	1	1	0.92	11/19/09	$240,000	0	$209.79	$70,000	$61.19

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
45	6-C-603	74 NO LOWELL RD	11	Split-Level	1971	1144	3	2	1	1.11	08/18/09	$214,000	0	$187.06	$44,000	$38.46
46	24-A-6	141 LOWELL RD	11	Split-Level	1963	1119	3	2	0	0.69	05/09/08	$227,400	0	$203.22	$57,400	$51.30
47	24-A-2	2 TOKANEL RD	11	Split-Level	1964	1097	2	1	1	0.72	10/22/09	$270,000	0	$246.13	$100,000	$91.16
48	14-A-500	4 BRIDLE BRIDGE RD	11	Split-Level	1956	976	2	1	0	1.09	09/18/09	$214,933	0	$220.22	$44,933	$46.04
49	25-D-40	49 SHARON RD	12	Colonial	1986	4259	4	3	0	3.38	08/03/09	$510,000	0	$119.75	$330,000	$77.48
50	19-B-1700	28 GLANCE RD	12	Colonial	1999	3351	4	2	1	1.88	06/27/08	$576,000	0	$171.89	$396,000	$118.17
51	19-B-1702	32 GLANCE RD	12	Colonial	2000	3181	4	2	1	1.55	04/17/08	$535,000	0	$168.19	$355,000	$111.60
52	1-C-2501	25 CRESTWOOD RD	12	Colonial	2001	3026	4	2	1	2.74	07/02/09	$420,000	0	$138.80	$240,000	$79.31
53	1-C-417	14 MILLSTONE RD	12	Colonial	1984	2646	4	2	1	1.06	08/31/09	$394,000	0	$148.90	$214,000	$80.88
54	22-L-194	4 ROBIN HOOD RD	12	Colonial	1976	2452	4	2	1	0.73	01/25/10	$292,866	0	$119.44	$112,866	$46.03
55	13-C-145	3 STONEHEDGE RD	12	Colonial	1998	2419	4	2	1	1.63	05/04/09	$534,000	0	$220.75	$354,000	$146.34
56	1-C-1206	3 NEW RD	12	Colonial	1996	2136	3	2	1	3.28	11/10/09	$342,000	0	$160.11	$162,000	$75.84
57	7-B-2	32 GOV DINSMORE RD	12	Colonial	1998	2100	3	2	1	3.49	10/28/09	$410,000	0	$195.24	$230,000	$109.52
58	22-A-35	3 WILDWOOD RD	12	Colonial	1976	1872	3	1	1	0.69	09/10/09	$227,000	0	$121.26	$47,000	$25.11
59	22-A-33	2 BIRCHWOOD RD	12	Gambrel	1976	2848	4	2	1	0.99	07/01/09	$348,533	0	$122.38	$168,533	$59.18
60	1-B-1032	8 MULBERRY ST	12	Gambrel	1972	1632	4	2	0	1.25	05/22/08	$363,000	0	$222.43	$183,000	$112.13
61	8-B-608	7 ALADDIN RD	12	Garrison	1990	2204	4	2	1	2.38	09/03/08	$375,000	0	$170.15	$195,000	$88.48
62	1-A-206	5 GRANDVIEW RD	12	Garrison	1979	2160	4	2	1	1.21	08/08/08	$329,933	0	$152.75	$149,933	$69.41
63	24-C-42	13 SIMPSON RD	12	Garrison	1967	2128	4	3	0	0.92	11/13/09	$300,000	0	$140.98	$120,000	$56.39
64	1-C-539	10 MILLSTONE RD	12	Garrison	1977	1882	3	2	1	1.28	04/25/08	$350,000	0	$185.97	$170,000	$90.33
65	24-C-35	5 SIMPSON RD	12	Garrison	1973	1666	4	1	1	0.78	10/31/08	$279,000	0	$167.47	$99,000	$59.42
66	24-C-46	17 SHARON RD	12	Garrison	1969	1666	4	1	1	0.84	09/29/08	$227,000	0	$136.25	$47,000	$28.21
67	2-B-241	34 TELO RD	12	Modern/Co	1983	3199	4	4	0	1.02	01/14/10	$370,000	0	$115.66	$190,000	$59.39
68	21-G-803	24 SIMPSON RD	12	Modern/Co	1988	2740	3	3	0	2.82	06/26/09	$400,000	0	$145.99	$220,000	$80.29
69	11-A-631	18 HARDWOOD RD	12	Modern/Co	1987	2596	4	2	1	1.59	12/17/08	$305,000	1S	$117.49	$125,000	$48.15
70	9-A-966	5 DUBLIN RD	12	Ranch	1981	1736	3	2	1	1.45	05/08/09	$297,600	0	$171.43	$117,600	$67.74
71	11-A-1415	7 PILGRIM RD	12	Ranch	1982	960	3	1	0	0.92	07/02/09	$210,000	0	$218.75	$30,000	$31.25
72	24-B-7	4 DAVID RD	12	Split-Level	1971	2266	3	4	0	0.70	09/29/08	$385,000	0	$169.90	$205,000	$90.47
73	22-A-32	4 BIRCHWOOD RD	12	Split-Level	1965	2146	3	2	1	0.69	10/29/08	$346,000	0	$161.23	$166,000	$77.35
74	14-A-856	8 TWIN ST	12	Split-Level	1989	1820	3	2	1	1.50	05/20/08	$350,000	0	$192.31	$170,000	$93.41
75	22-A-29	10 BIRCHWOOD RD	12	Split-Level	1962	1583	3	1	1	0.69	08/29/08	$285,000	0	$180.04	$105,000	$66.33
76	22-A-26	13 ROLLING RIDGE RD	12	Split-Level	1965	1364	4	2	0	1.01	09/17/09	$260,000	0	$190.62	$80,000	$58.65
77	19-B-813	24 GLANCE RD	12	Split-Level	1978	1248	3	1	1	1.00	06/16/08	$270,000	0	$216.35	$90,000	$72.12
78	20-E-138	17 BEAR HILL RD	13	Cape Cod	1999	2644	4	2	1	1.88	09/15/09	$483,533	0	$182.88	$293,533	$111.02
79	21-G-300	19 CANTERBURY RD	13	Colonial	2005	5590	4	3	1	1.44	11/30/09	$825,000	0	$147.58	$635,000	$113.60
80	7-B-36	10 ORCHARD BLOSSOM RD	13	Colonial	2006	4794	4	2	1	0.80	06/20/08	$859,933	0	$179.38	$669,933	$139.74
81	9-A-1907	10 MAGNOLIA RD	13	Colonial	1993	4608	4	2	1	3.88	11/21/08	$772,000	0	$167.53	$582,000	$126.30
82	9-A-1907	10 MAGNOLIA RD	13	Colonial	1993	4608	4	2	1	3.88	07/09/08	$735,000	0	$159.51	$545,000	$118.27
83	7-A-798	10 LUDLOW RD	13	Colonial	2006	4576	4	2	1	1.16	01/11/10	$675,000	0	$147.51	$485,000	$105.99
84	2-B-754	29 NOTTINGHAM RD	13	Colonial	1998	4252	4	2	1	2.33	05/15/09	$565,000	0	$132.88	$375,000	$88.19
85	21-F-73	1 BAYBERRY RD	13	Colonial	1998	4184	4	3	0	6.82	05/12/08	$585,000	0	$139.82	$395,000	$94.41
86	2-A-819	12 CARDIFF RD	13	Colonial	2007	4178	4	3	1	1.01	11/25/09	$675,000	0	$161.56	$485,000	$116.08
87	20-E-284	48 BEAR HILL RD	13	Colonial	2007	4104	4	2	1	1.15	04/22/08	$618,800	0	$150.78	$428,800	$104.48
88	3-B-1230	20 DUSTON RD	13	Colonial	2008	4025	4	2	1	0.81	04/18/08	$716,533	0	$178.02	$526,533	$130.82

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
89	7-A-779	23 EDINBURGH RD	13	Colonial	2006	3968	4	2	1	1.00	04/24/09	$426,000	1S	$107.36	$236,000	$59.48
90	20-E-16	16 BEAR HILL RD	13	Colonial	1989	3920	4	2	1	2.48	01/16/09	$630,000	0	$160.71	$440,000	$112.24
91	3-B-1229	22 DUSTON RD	13	Colonial	2008	3886	4	2	1	0.84	10/01/09	$569,933	0	$146.66	$379,933	$97.77
92	1-A-130	7 CARR HILL RD	13	Colonial	2002	3876	4	2	1	1.59	08/25/08	$632,533	0	$163.19	$442,533	$114.17
93	14-B-123	1 BUCKHIDE RD	13	Colonial	2009	3771	4	2	1	0.69	03/17/09	$565,000	0	$149.83	$375,000	$99.44
94	7-A-732	52 OVERTON RD	13	Colonial	2005	3734	4	2	1	1.10	05/06/09	$707,000	0	$189.34	$517,000	$138.46
95	1-A-115	12 GRANDVIEW RD	13	Colonial	2000	3675	4	2	1	1.95	07/31/08	$564,000	0	$153.47	$374,000	$101.77
96	3-A-555	30 PARTRIDGE RD	13	Colonial	2003	3607	4	2	1	2.20	03/18/09	$556,000	0	$154.14	$366,000	$101.47
97	14-B-109	18 CLARKE FARM RD	13	Colonial	2008	3584	4	2	1	0.69	09/15/08	$544,933	0	$152.05	$354,933	$99.03
98	22-R-10004	8 BUTTERNUT RD	13	Colonial	2004	3582	4	3	1	0.78	12/14/09	$558,000	0	$155.78	$368,000	$102.74
99	14-B-107	14 CLARKE FARM RD	13	Colonial	2008	3548	4	2	1	0.69	04/17/08	$549,933	0	$155.00	$359,933	$101.45
100	3-B-1215	9 DUSTON RD	13	Colonial	2008	3539	4	3	0	0.97	08/29/08	$666,533	0	$188.34	$476,533	$134.65
101	20-D-303	8 WESTCHESTER RD	13	Colonial	1998	3490	4	2	1	1.35	11/03/09	$555,000	0	$159.03	$365,000	$104.58
102	3-B-1206	31 NORTHLAND RD	13	Colonial	2007	3466	4	2	1	1.06	08/07/09	$675,000	0	$194.75	$485,000	$139.93
103	7-A-435	2 STONEYWYKE RD	13	Colonial	2005	3460	4	2	1	3.62	05/01/09	$545,000	0	$157.51	$355,000	$102.60
104	3-B-1216	15 DUSTON RD	13	Colonial	2008	3444	4	2	1	1.01	04/06/09	$610,000	0	$177.12	$420,000	$121.95
105	14-B-122	3 BUCKHIDE RD	13	Colonial	2008	3340	4	2	1	0.69	04/15/08	$550,000	0	$164.67	$360,000	$107.78
106	9-A-116	7 RED FOX RD	13	Colonial	1989	3322	4	2	1	1.66	08/07/08	$469,000	0	$141.18	$279,000	$83.99
107	25-R-106	16 OSGOOD ST	13	Colonial	2008	3260	4	2	1	4.34	11/17/09	$500,000	0	$153.37	$310,000	$95.09
108	7-A-803	11 LUDLOW RD	13	Colonial	2007	3202	4	2	1	1.00	07/24/08	$622,533	0	$194.42	$432,533	$135.08
109	1-A-134	16 COVENTRY RD	13	Colonial	2002	3172	4	2	1	2.44	09/12/08	$470,000	1S	$148.17	$280,000	$88.27
110	20-E-128	24 BEAR HILL RD	13	Colonial	1999	3130	4	2	1	3.45	01/16/09	$490,000	0	$156.55	$300,000	$95.85
111	6-C-313	9 JACKMAN RIDGE RD	13	Colonial	1990	3130	3	2	1	2.34	06/02/09	$495,000	0	$158.15	$305,000	$97.44
112	1-B-1073	7 GLENWOOD RD	13	Colonial	1998	3112	4	2	1	1.94	06/03/08	$477,533	0	$153.45	$287,533	$92.39
113	7-A-799	6 LUDLOW RD	13	Colonial	2006	3104	4	2	1	1.19	04/03/09	$525,000	0	$169.14	$335,000	$107.93
114	14-B-113	17 CLARKE FARM RD	13	Colonial	2008	3098	4	2	2	0.69	06/30/08	$622,533	0	$200.95	$432,533	$139.62
115	3-A-573	11 MITCHELL POND RD	13	Colonial	1998	3088	4	2	1	1.64	11/05/08	$500,000	0	$161.92	$310,000	$100.39
116	3-B-1205	19 NORTHLAND RD	13	Colonial	2009	3084	4	2	1	1.06	09/25/09	$479,933	0	$155.62	$289,933	$94.01
117	3-B-1250	18 NORTHLAND RD	13	Colonial	2008	3078	4	3	1	1.02	08/01/08	$610,400	0	$198.31	$420,400	$136.58
118	7-A-778	21 EDINBURGH RD	13	Colonial	2005	3059	4	2	1	1.11	02/09/10	$545,000	0	$178.16	$355,000	$116.05
119	1-A-101	17 COVENTRY RD	13	Colonial	2002	3044	4	2	1	1.85	05/12/08	$495,000	0	$162.61	$305,000	$100.20
120	6-A-203	3 COUNTRY VILLAGE RD	13	Colonial	1994	3044	4	2	1	2.52	12/04/09	$439,533	0	$144.39	$249,533	$81.98
121	14-B-106	12 CLARKE FARM RD	13	Colonial	2008	3016	4	2	1	0.69	05/05/09	$509,933	0	$169.08	$319,933	$106.08
122	21-C-280	28 FARRWOOD RD	13	Colonial	1997	2992	4	2	1	1.82	10/01/09	$445,000	0	$148.73	$255,000	$85.23
123	3-B-406	6 OUTLOOK RD	13	Colonial	2006	2986	4	2	1	1.08	04/24/09	$435,000	0	$145.68	$245,000	$82.05
124	7-A-686	30 MOCKINGBIRD HILL RD	13	Colonial	2002	2982	4	2	1	1.00	07/09/09	$535,000	0	$179.41	$345,000	$115.69
125	7-A-776	17 EDINBURGH RD	13	Colonial	2006	2921	3	2	1	1.02	07/16/08	$475,000	0	$162.62	$285,000	$97.57
126	3-B-1200	7 NORTHLAND RD	13	Colonial	2009	2918	4	2	1	1.04	03/15/10	$468,000	0	$160.38	$278,000	$95.27
127	21-B-35	4 PORCUPINE RD	13	Colonial	2008	2914	4	2	1	0.69	07/23/09	$483,000	0	$165.75	$293,000	$100.55
128	6-C-315	5 JACKMAN RIDGE RD	13	Colonial	1991	2908	3	2	1	1.87	05/15/08	$451,000	0	$155.09	$261,000	$89.75
129	21-G-209	5 CANTERBURY RD	13	Colonial	1993	2896	4	2	1	2.11	11/03/09	$430,000	0	$148.48	$240,000	$82.87
130	20-E-12	12 BEAR HILL RD	13	Colonial	1987	2848	4	2	2	2.27	02/19/10	$450,000	0	$158.01	$260,000	$91.29
131	20-E-279	41 BEAR HILL RD	13	Colonial	2008	2826	4	2	1	0.74	11/13/08	$504,933	0	$178.67	$314,933	$111.44
132	14-B-101	2 CLARKE FARM RD	13	Colonial	2007	2802	4	2	1	0.69	09/17/08	$495,000	0	$176.66	$305,000	$108.85

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
133	8-B-5715	16 LONGMEADOW RD	13	Colonial	1998	2772	3	2	1	3.49	03/20/09	$455,533	1S	$164.33	$265,533	$95.79
134	5-A-234	4 ALDER ST	13	Colonial	1991	2734	4	2	1	1.21	06/30/08	$485,000	0	$177.40	$295,000	$107.90
135	6-A-206	5 COUNTRY VILLAGE RD	13	Colonial	1994	2718	3	2	1	3.54	08/17/09	$443,000	0	$162.99	$253,000	$93.08
136	20-E-328	55 BEAR HILL RD	13	Colonial	2008	2692	4	2	1	0.90	08/21/09	$437,800	0	$162.63	$247,800	$92.05
137	7-A-3000	67 SEARLES RD	13	Colonial	1999	2692	4	2	1	4.73	09/30/08	$524,000	0	$194.65	$334,000	$124.07
138	22-R-827	9 SQUIRE ARMOUR RD	13	Colonial	2000	2676	4	2	1	1.73	02/16/10	$425,000	0	$158.82	$235,000	$87.82
139	9-A-109	8 RED FOX RD	13	Colonial	1993	2672	4	2	1	1.40	02/20/09	$429,000	0	$160.55	$239,000	$89.45
140	3-B-1201	9 NORTHLAND RD	13	Colonial	2009	2596	3	2	1	1.04	08/21/09	$476,400	0	$183.51	$286,400	$110.32
141	3-A-608	38 MITCHELL POND RD	13	Colonial	2005	2580	3	2	1	0.78	06/29/09	$420,000	0	$162.79	$230,000	$89.15
142	20-E-126	20 BEAR HILL RD	13	Colonial	2000	2578	4	2	1	4.12	07/31/08	$457,533	0	$177.48	$267,533	$103.78
143	3-A-617	56 MITCHELL POND RD	13	Colonial	2008	2576	3	2	1	0.80	11/19/09	$415,000	0	$161.10	$225,000	$87.34
144	7-A-679	79 SEARLES RD	13	Colonial	2002	2576	3	2	1	1.00	06/29/09	$425,000	0	$164.98	$235,000	$91.23
145	7-A-660	5 JENNYS HILL RD	13	Colonial	2001	2552	4	2	1	1.00	06/12/08	$507,533	0	$198.88	$317,533	$124.43
146	22-R-4001	35 SQUIRE ARMOUR RD	13	Colonial	2005	2512	3	2	1	0.69	11/20/09	$380,000	0	$151.27	$190,000	$75.64
147	22-R-4001	35 SQUIRE ARMOUR RD	13	Colonial	2005	2512	3	2	1	0.69	07/14/08	$424,000	0	$168.79	$234,000	$93.15
148	25-R-626	31 FLETCHER RD	13	Colonial	2004	2508	4	2	1	2.81	06/24/08	$435,000	0	$173.44	$245,000	$97.69
149	7-A-2016	9 HANCOCK RD	13	Colonial	2001	2499	4	2	1	0.69	12/18/09	$370,000	0	$148.06	$180,000	$72.03
150	7-A-678	82 SEARLES RD	13	Colonial	2001	2487	4	3	1	1.09	06/03/08	$510,000	0	$205.07	$320,000	$128.67
151	2-A-292	5 TARBELL RD	13	Colonial	2001	2462	4	2	1	0.70	04/23/08	$450,000	0	$182.78	$260,000	$105.61
152	25-R-851	3 FLETCHER RD	13	Colonial	2002	2440	3	2	1	0.71	05/16/08	$430,000	0	$176.23	$240,000	$98.36
153	3-A-618	4 TAYLOR FARM RD	13	Colonial	2008	2274	3	2	1	0.78	08/11/08	$422,000	0	$185.58	$232,000	$102.02
154	24-F-1620	20 HERITAGE HILL RD	13	Colonial	1984	2128	4	2	1	1.93	06/19/09	$309,000	0	$145.21	$119,000	$55.92
155	24-F-1622	22 HERITAGE HILL RD	13	Colonial	1984	1912	3	2	1	2.12	07/27/09	$332,000	0	$173.64	$142,000	$74.27
156	25-R-816	14 FLETCHER RD	13	Colonial	2007	1908	3	2	1	0.71	09/21/09	$285,000	0	$149.37	$95,000	$49.79
157	24-F-1615	15 HERITAGE HILL RD	13	Gambrel	1979	2040	3	3	1	1.55	10/24/08	$345,000	0	$169.12	$155,000	$75.98
158	14-B-203	4 FAITH RD	13	Garrison	1985	2640	4	3	1	1.00	11/24/08	$385,000	0	$145.83	$195,000	$73.86
159	14-B-505	1 HIGHLAND RD	13	Garrison	1981	2014	3	2	1	1.15	10/30/09	$277,000	0	$137.54	$87,000	$43.20
160	5-A-525	8 PARK ST	13	Garrison	1978	1976	4	2	1	2.12	07/01/09	$365,000	0	$184.72	$175,000	$88.56
161	5-A-528	14 PARK ST	13	Garrison	1979	1880	3	1	1	1.00	05/06/08	$372,000	0	$197.87	$182,000	$96.81
162	21-C-273	23 FARRWOOD RD	13	Modern/Co	1992	4230	3	3	2	2.01	07/11/08	$900,000	0	$212.77	$710,000	$167.85
163	21-G-303	22 CANTERBURY RD	13	Modern/Co	2006	3687	4	3	0	1.50	01/29/10	$605,000	0	$164.09	$415,000	$112.56
164	7-A-408	7 NETHERWOOD RD	13	Modern/Co	1983	2142	3	1	2	2.21	11/05/08	$407,000	0	$190.01	$217,000	$101.31
165	24-F-1624	24 HERITAGE HILL RD	13	Saltbox	1984	2052	3	2	1	2.58	06/01/09	$307,000	0	$149.61	$117,000	$57.02
166	11-A-222	74 BLOSSOM RD	14	Cape Cod	2000	4993	4	4	0	3.50	06/19/08	$1,100,000	0	$220.31	$900,000	$180.25
167	11-A-1613	49 BLOSSOM RD	14	Cape Cod	1988	3883	4	4	0	2.45	12/23/08	$590,000	0	$151.94	$390,000	$100.44
168	24-F-152	109 CASTLE HILL RD	14	Colonial	1989	5280	4	3	0	2.56	01/20/10	$575,000	0	$108.90	$375,000	$71.02
169	24-F-151	111 CASTLE HILL RD	14	Colonial	1990	5278	4	4	0	2.38	05/04/09	$655,000	0	$124.10	$455,000	$86.21
170	24-F-150	62 HERITAGE HILL RD	14	Colonial	2005	5096	4	4	1	3.75	08/01/08	$1,050,000	0	$206.04	$850,000	$166.80
171	11-C-2500	23 CAMELOT RD	14	Colonial	1998	4982	4	4	1	8.00	08/25/09	$1,695,000	0	$340.22	$1,495,000	$300.08
172	11-A-249	7 LOCKSLEY RD	14	Colonial	2001	4724	4	2	2	2.41	06/22/09	$660,000	0	$139.71	$460,000	$97.38
173	24-F-196	75 HERITAGE HILL RD	14	Colonial	2008	4718	4	3	1	2.58	11/04/09	$859,533	0	$182.18	$659,533	$139.79
174	24-F-188	57 HERITAGE HILL RD	14	Colonial	2006	4592	4	3	1	3.08	05/20/08	$800,000	0	$174.22	$600,000	$130.66
175	11-A-1636	72 BLOSSOM RD	14	Colonial	1993	4388	5	3	1	3.01	04/01/10	$670,000	0	$152.69	$470,000	$107.11
176	24-F-203	74 HERITAGE HILL RD	14	Colonial	2005	4136	4	3	1	2.24	08/19/08	$810,000	0	$195.84	$610,000	$147.49

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177	24-F-622	24 RYAN FARM RD	14	Colonial	2009	3552	4	2	1	1.63	08/28/09	$560,000	0	$157.66	$360,000	$101.35
178	24-F-620	28 RYAN FARM RD	14	Colonial	2008	3284	4	2	1	1.18	02/04/09	$557,000	0	$169.61	$357,000	$108.71
179	24-F-637	41 RYAN FARM RD	14	Colonial	2010	3276	4	2	1	2.69	12/30/09	$580,000	0	$177.05	$380,000	$116.00
180	24-F-614	46 RYAN FARM RD	14	Colonial	2009	3248	4	2	1	1.78	08/28/09	$602,533	0	$185.51	$402,533	$123.93
181	24-F-644	27 RYAN FARM RD	14	Colonial	2010	2814	3	2	1	1.45	02/23/10	$557,000	0	$197.94	$357,000	$126.87
182	11-A-1605	10 HAWTHORNE RD	14	Colonial	1986	2481	3	2	0	1.61	09/08/08	$480,000	0	$193.47	$280,000	$112.86
183	24-F-201	78 HERITAGE HILL RD	14	Modern/Co	2006	5059	4	5	0	1.97	05/30/08	$965,000	0	$190.75	$765,000	$151.22
184	24-F-143	125 CASTLE HILL RD	14	Modern/Co	1980	2564	3	2	0	5.27	07/29/08	$439,933	0	$171.58	$239,933	$93.58
185	22-L-79	31 W SHORE RD	15	Cape Cod	2009	2594	2	2	1	0.21	03/19/10	$713,000	0	$274.87	$513,000	$197.76
186	22-B-30	114 SO SHORE RD	15	Cottage	1961	1429	4	1	0	0.34	10/09/08	$267,000	0	$186.84	$67,000	$46.89
187	18-L-12	24 WOODVUE RD	15	Ranch	1971	2222	3	2	2	0.76	04/02/08	$515,000	0	$231.77	$315,000	$141.76

Town of Windham Waterfront - Single Family Homes 4/1/06 - 4/1/10
WINDHAM, NH

GIS ID	Location	Nhbd	Const Style	Year Built	Living Area	Bedrms	Full Bath	Half Bath	Land Area in Acres	Sale Date	Sale Price	Val Code
22-B-14	17 JOHNSON ST	15	Ranch	1970	2,318	03	3	1	1.830	10/11/06	485,000	00
18-L-12	24 WOODVUE RD	15	Ranch	1971	2,222	03	2	2	0.760	04/02/08	515,000	00
18-L-37S	34 WOODVUE RD	15	Ranch	1979	1,859	03	3	0	0.820	09/18/07	576,000	00
17-J-112	21 ROCKY RIDGE RD	3	Colonial	1946	1,712	03	1	1	0.350	08/20/09	457,533	00
17-L-59	17 FARMER RD	3	Cape Cod	2009	2,688	03	4	1	0.850	05/16/07	400,000	00
17-L-62A	23 FARMER RD	3	Cape Cod	1948	1,477	03	1	1	0.130	02/09/08	525,000	00
22-L-79	31 W SHORE RD	15	Cape Cod	2009	2,594	02	2	1	0.210	03/19/10	713,000	00
16-F-3	22 ASH ST	3	Modern/Contemp	2004	2,234	02	.	1	0.470	11/30/09	825,000	00
16-F-6	28 ASH ST	3	Modern/Contemp	1935	2,213	03	2	0	0.270	08/14/09	745,000	00
17-J-310	9 BEECH ST	3	Modern/Contemp	1986	3,624	04	4	3	2.540	08/09/06	1,225,000	00
21-M-16	8 CHERYL RD	3	Modern/Contemp	1966	2,354	03	3	0	0.430	10/18/06	755,000	00
17-L-65	27 FARMER RD	3	Modern/Contemp	1996	2,392	01	2	1	0.360	11/13/07	950,000	00
17-J-143	23 GARDNER RD	3	Modern/Contemp	2009	3,072	02	3	1	0.110	11/08/07	310,000	00
16-D-7	16 NO SHORE RD	3	Modern/Contemp	1992	2,470	03	3	1	0.660	07/31/09	815,000	00
16-D-18	33 NO SHORE RD	3	Modern/Contemp	1988	2,164	03	1	2	0.470	10/13/06	622,000	00
22-L-1	97 W SHORE RD	15	Modern/Contemp	1997	2,189	02	2	1	3.490	11/09/07	645,000	00
16-E-28	60 GAUMONT RD	3	Cottage	1950	987	02	1	0	0.250	12/31/09	338,000	00
17-M-22	19 OAK ST	3	Cottage	1906	711	02	0	1	0.090	09/10/08	210,000	00
22-L-201	15 PRESCOTT RD	15	Cottage	1940	1,167	01	2	0	0.180	03/27/07	400,000	00
17-J-103	13 ROCKY RIDGE RD	3	Cottage	1984	1,326	03	2	0	0.160	09/02/08	440,000	00
17-J-110	17 ROCKY RIDGE RD	3	Cottage	1936	1,208	03	1	0	0.120	11/10/08	240,000	00
22-B-30	114 SO SHORE RD	15	Cottage	1961	1,429	04	1	0	0.340	10/09/08	267,000	00
16-Q-211A	14 VIAU RD	3	Cottage	1946	1,560	03	1	1	0.500	12/30/08	415,000	00

Parcel Count: 23

MARKET PRICE CHANGES
MATCHED PAIR SALES

STREET	MAP	BLK	LOT	SALE DATE		SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	CHANGE Annualized
15 Bedros ST	6	A	814	12/29/06	$	488,000	n/a	n/a	n/a	n/a
				06/03/10	$	493,000	1.02%	41	0.02%	**0.30%**

STREET	MAP	BLK	LOT	SALE DATE		SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
18 Clarke Farm Rd	14	B	109	09/15/08	$	544,900	n/a	n/a	n/a	
				05/18/10	$	521,000	-4.39%	20	-0.22%	**-2.62%**

STREET	MAP	BLK	LOT	SALE DATE		SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
17 Carliss Rd	25	R	887	05/20/04	$	530,000	n/a	n/a	n/a	
				04/07/10	$	480,000	-9.43%	71	-0.13%	**-1.60%**

STREET	MAP	BLK	LOT	SALE DATE		SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
4 Fletcher Rd	25	R	810	03/30/06	$	456,000	n/a	n/a	n/a	
				06/23/10	$	415,000	-8.99%	51	-0.18%	**-2.12%**

STREET	MAP	BLK	LOT	SALE DATE		SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
4 Ludlow Rd	7	A	800	06/02/06	$	600,000	n/a	n/a	n/a	
				06/14/10	$	565,000	-5.83%	48	-0.12%	**-1.45%**

STREET	MAP	BLK	LOT	SALE DATE		SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
10 Ludlow Rd	7	A	798	08/23/05	$	768,500	n/a	n/a	n/a	
				01/11/10	$	675,000	-12.17%	53	-0.23%	**-2.77%**

MARKET PRICE CHANGES
MATCHED PAIR SALES

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
6 Tarbell Rd	2	A	278	08/27/03	$ 535,000	n/a	n/a	n/a	
				04/30/10	$ 480,000	-10.28%	80	-0.13%	**-1.54%**

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
34 Telo Rd	2	B	241	05/11/06	$ 485,066	n/a	n/a	n/a	
				01/14/10	$ 370,000	-23.72%	44	-0.54%	**-6.44%**

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
14 Wilson Rd	24	F	4014	10/03/05	$ 580,000	n/a	n/a	n/a	
				05/25/10	$ 400,000	-31.03%	56	-0.56%	**-6.68%**

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
7 Appleton Rd	22	R	10031	11/02/06	$ 610,000	n/a	n/a	n/a	
				08/31/10	$ 530,000	-13.11%	46	-0.29%	**-3.42%**

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
5 Clarke Farm Rd	14	B	128	12/03/07	$ 529,800	n/a	n/a	n/a	
				04/23/10	$ 463,000	-12.61%	29	-0.44%	**-5.28%**

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
5 Dublin Rd	9	A	966	11/30/06	$ 300,000	n/a	n/a	n/a	
				05/08/09	$ 297,600	-0.80%	29	-0.03%	**-0.33%**

MARKET PRICE CHANGES
MATCHED PAIR SALES

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
3 Duston Rd	3	B	1209	09/13/07	$ 642,500	n/a	n/a	n/a	
				07/15/10	$ 565,000	-12.06%	34	-0.35%	**-4.25%**

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
3 Fletcher Rd	25	R	851	03/30/05	$ 470,000	n/a	n/a	n/a	
				05/16/08	$ 430,000	-8.51%	38	-0.23%	**-2.72%**

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
31 Fletcher Rd	25	R	626	01/04/05	$ 504,000	n/a	n/a	n/a	
				06/24/08	$ 435,000	-13.69%	42	-0.33%	**-3.94%**

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
14 Fordway Ext	1	B	515	05/03/05	$ 400,000	n/a	n/a	n/a	
				09/17/09	$ 350,000	-12.50%	53	-0.24%	**-2.86%**

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
57 Heritage Hill Rd	24	F	188	06/19/06	$ 937,800	n/a	n/a	n/a	
				05/20/08	$ 800,000	-14.69%	23	-0.64%	**-7.65%**

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
62 Heritage Hill Rd	24	F	150	04/29/05	$ 1,120,000	n/a	n/a	n/a	
				08/01/08	$ 1,050,000	-6.25%	39	-0.16%	**-1.92%**

MARKET PRICE CHANGES
MATCHED PAIR SALES

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
95 Londonderry Rd	1	C	2009	06/28/06	$ 390,000	n/a	n/a	n/a	
				08/21/09	$ 360,000	-7.69%	38	-0.20%	**-2.44%**

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
16 Longmeadow Rd	8	B	5715	07/18/06	$ 524,000	n/a	n/a	n/a	
				03/20/09	$ 455,500	-13.07%	32	-0.41%	**-4.89%**

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
14 Millstone Rd	1	C	417	11/02/06	$ 429,900	n/a	n/a	n/a	
				08/31/09	$ 394,000	-8.35%	34	-0.25%	**-2.95%**

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
36 Mitchell Pond Rd	3	A	607	09/29/05	$ 527,400	n/a	n/a	n/a	
				08/10/10	$ 458,333	-13.10%	58	-0.22%	**-2.69%**

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
38 Mitchell Pond Rd	3	A	608	07/22/05	$ 513,533	n/a	n/a	n/a	
				06/29/09	$ 420,000	-18.21%	47	-0.39%	**-4.62%**

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
30 Mockingbird Hill Rd	7	A	686	06/01/07	$ 655,000	n/a	n/a	n/a	
				07/09/09	$ 535,000	-18.32%	25	-0.72%	**-8.70%**

MARKET PRICE CHANGES
MATCHED PAIR SALES

STREET	MAP	BLK	LOT	SALE DATE		SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
99 No Lowell Rd	6	A	402	03/07/06	$	420,000	n/a	n/a	n/a	
				11/03/09	$	323,000	-23.10%	44	-0.53%	**-6.30%**

STREET	MAP	BLK	LOT	SALE DATE		SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
5 No Policy St	18	L	682	06/14/06	$	300,000	n/a	n/a	n/a	
				09/18/09	$	225,000	-25.00%	39	-0.64%	**-7.66%**

STREET	MAP	BLK	LOT	SALE DATE		SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
31 Northland Rd	3	B	1206	04/13/07	$	735,000	n/a	n/a	n/a	
				08/07/09	$	675,000	-8.16%	28	-0.29%	**-3.52%**

STREET	MAP	BLK	LOT	SALE DATE		SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
6 Outlook Rd	3	B	406	11/17/05	$	515,133	n/a	n/a	n/a	
				04/24/09	$	435,000	-15.56%	41	-0.38%	**-4.53%**

STREET	MAP	BLK	LOT	SALE DATE		SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
46 Overton Rd	7	A	729	06/29/05	$	770,000	n/a	n/a	n/a	
				07/16/10	$	675,000	-12.34%	61	-0.20%	**-2.44%**

STREET	MAP	BLK	LOT	SALE DATE		SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
35 Squire Armour Rd	22	R	4001	07/14/08	$	424,000	n/a	n/a	n/a	
				11/20/09	$	380,000	-10.38%	16	-0.64%	**-7.67%**

MARKET PRICE CHANGES
MATCHED PAIR SALES

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
11 W Shore Rd	22	L	169	03/30/05	$ 367,000	n/a	n/a	n/a	
				04/28/08	$ 337,533	-8.03%	37	-0.22%	**-2.61%**

STREET	MAP	BLK	LOT	SALE DATE	SALE PRICE	% CHANGE	TIME (Months)	CHANGE / Month	
12 Fletcher Rd	25	R	815	07/16/07	$ 429,934	n/a	n/a	n/a	
				04/27/10	$ 369,933	-13.96%	33	-0.42%	**-5.01%**

Median Annualized
-3.19%

SUBAREA CODES
WINDHAM, NH

Area Type	Description	Model	Living Area Factor	Eff Area %
AOF	Office, (Average)	01	1.00	100
AOF	Office, (Average)	02	1.00	100
AOF	Office, (Average)	03	1.00	100
AOF	Office, (Average)	04	1.00	100
AOF	Office, (Average)	05	1.00	100
AOF	Office, (Average)	06	1.00	165
AOF	Office, (Average)	07	1.00	135
AOF	Office, (Average)	94	1.00	100
AOF	Office, (Average)	95	1.00	105
AOF	Office, (Average)	96	1.00	165
APT	Apartment	01	1.00	250
APT	Apartment	02	1.00	100
APT	Apartment	03	1.00	100
APT	Apartment	04	1.00	100
APT	Apartment	05	1.00	100
APT	Apartment	06	1.00	150
APT	Apartment	94	1.00	100
APT	Apartment	95	1.00	150
APT	Apartment	96	1.00	150
BAS	First Floor	01	1.00	100
BAS	First Floor	02	1.00	100
BAS	First Floor	03	1.00	100
BAS	First Floor	04	1.00	100
BAS	First Floor	05	1.00	100
BAS	First Floor	06	1.00	100
BAS	First Floor	94	1.00	100
BAS	First Floor	95	1.00	100
BAS	First Floor	96	1.00	100
BRN	Barn, Attached	01	0.00	20
BRN	Barn, Attached	02	0.00	20
BRN	Barn, Attached	03	0.00	20
BRN	Barn, Attached	04	0.00	20
BRN	Barn, Attached	05	0.00	20
BRN	Barn, Attached	06	0.00	20
BRN	Barn, Attached	94	0.00	20
BRN	Barn, Attached	95	0.00	20
BRN	Barn, Attached	96	0.00	20
CAN	Canopy	01	0.00	20
CAN	Canopy	02	0.00	20
CAN	Canopy	03	0.00	20
CAN	Canopy	04	0.00	20
CAN	Canopy	05	0.00	20
CAN	Canopy	06	0.00	20
CAN	Canopy	94	0.00	20

SUBAREA CODES
WINDHAM, NH

Area Type	Description	Model	Living Area Factor	Eff Area %
CAN	Canopy	95	0.00	20
CAN	Canopy	96	0.00	20
CLP	Loading Platform, Finished	01	0.00	0
CLP	Loading Platform, Finished	02	0.00	0
CLP	Loading Platform, Finished	03	0.00	0
CLP	Loading Platform, Finished	04	0.00	30
CLP	Loading Platform, Finished	05	0.00	0
CLP	Loading Platform, Finished	06	0.00	30
CLP	Loading Platform, Finished	94	0.00	30
CLP	Loading Platform, Finished	95	0.00	30
CLP	Loading Platform, Finished	96	0.00	30
CRL	Crawl Space	01	0.00	0
CRL	Crawl Space	02	0.00	0
CRL	Crawl Space	03	0.00	0
CRL	Crawl Space	04	0.00	0
CRL	Crawl Space	05	0.00	0
CRL	Crawl Space	06	0.00	0
CRL	Crawl Space	94	0.00	0
CRL	Crawl Space	95	0.00	0
CRL	Crawl Space	96	0.00	0
CTH	Cathedral Ceiling	01	0.00	10
CTH	Cathedral Ceiling	02	0.00	10
CTH	Cathedral Ceiling	03	0.00	10
CTH	Cathedral Ceiling	04	0.00	10
CTH	Cathedral Ceiling	05	0.00	10
CTH	Cathedral Ceiling	06	0.00	10
CTH	Cathedral Ceiling	94	0.00	10
CTH	Cathedral Ceiling	95	0.00	10
CTH	Cathedral Ceiling	96	0.00	10
EAF	Attic, Expansion, Finished	01	0.50	50
EAF	Attic, Expansion, Finished	02	0.50	50
EAF	Attic, Expansion, Finished	03	0.50	50
EAF	Attic, Expansion, Finished	04	0.35	35
EAF	Attic, Expansion, Finished	05	0.50	50
EAF	Attic, Expansion, Finished	06	0.35	35
EAF	Attic, Expansion, Finished	94	0.35	35
EAF	Attic, Expansion, Finished	95	0.35	35
EAF	Attic, Expansion, Finished	96	0.35	35
EAU	Attic, Expansion, Unfinished	01	0.00	20
EAU	Attic, Expansion, Unfinished	02	0.00	20
EAU	Attic, Expansion, Unfinished	03	0.00	20
EAU	Attic, Expansion, Unfinished	04	0.00	20
EAU	Attic, Expansion, Unfinished	05	0.00	20

SUBAREA CODES
WINDHAM, NH

Area Type	Description	Model	Living Area Factor	Eff Area %
EAU	Attic, Expansion, Unfinished	06	0.00	25
EAU	Attic, Expansion, Unfinished	94	0.00	25
EAU	Attic, Expansion, Unfinished	95	0.00	25
EAU	Attic, Expansion, Unfinished	96	0.00	25
FAT	Attic, Finished	01	0.25	25
FAT	Attic, Finished	02	0.25	25
FAT	Attic, Finished	03	0.25	25
FAT	Attic, Finished	04	0.25	25
FAT	Attic, Finished	05	0.25	25
FAT	Attic, Finished	06	0.25	25
FAT	Attic, Finished	94	0.25	25
FAT	Attic, Finished	95	0.25	25
FAT	Attic, Finished	96	0.25	25
FBM	Basement, Finished	01	0.00	35
FBM	Basement, Finished	02	0.00	25
FBM	Basement, Finished	03	0.00	25
FBM	Basement, Finished	04	0.00	70
FBM	Basement, Finished	05	0.00	25
FBM	Basement, Finished	06	0.00	60
FBM	Basement, Finished	94	0.00	70
FBM	Basement, Finished	95	0.00	70
FBM	Basement, Finished	96	0.00	60
FCP	Carport	01	0.00	20
FCP	Carport	02	0.00	25
FCP	Carport	03	0.00	20
FCP	Carport	04	0.00	20
FCP	Carport	05	0.00	20
FCP	Carport	06	0.00	25
FCP	Carport	94	0.00	25
FCP	Carport	95	0.00	25
FCP	Carport	96	0.00	25
FEP	Porch, Enclosed, Finished	01	0.00	70
FEP	Porch, Enclosed, Finished	02	0.00	70
FEP	Porch, Enclosed, Finished	03	0.00	70
FEP	Porch, Enclosed, Finished	04	0.00	70
FEP	Porch, Enclosed, Finished	05	0.00	70
FEP	Porch, Enclosed, Finished	06	0.00	65
FEP	Porch, Enclosed, Finished	94	0.00	65
FEP	Porch, Enclosed, Finished	95	0.00	65
FEP	Porch, Enclosed, Finished	96	0.00	65
FGR	Garage, Framed	01	0.00	50
FGR	Garage, Framed	02	0.00	50
FGR	Garage, Framed	03	0.00	50

SUBAREA CODES
WINDHAM, NH

Area Type	Description	Model	Living Area Factor	Eff Area %
FGR	Garage, Framed	04	0.00	50
FGR	Garage, Framed	05	0.00	50
FGR	Garage, Framed	06	0.00	40
FGR	Garage, Framed	07	0.00	40
FGR	Garage, Framed	94	0.00	40
FGR	Garage, Framed	95	0.00	40
FGR	Garage, Framed	96	0.00	40
FHS	Half Story, Finished	01	0.50	60
FHS	Half Story, Finished	02	0.50	60
FHS	Half Story, Finished	03	0.50	60
FHS	Half Story, Finished	04	0.50	60
FHS	Half Story, Finished	05	0.50	60
FHS	Half Story, Finished	06	0.50	50
FHS	Half Story, Finished	94	0.50	50
FHS	Half Story, Finished	95	0.50	50
FHS	Half Story, Finished	96	0.50	50
FOP	Porch, Open, Finished	01	0.00	20
FOP	Porch, Open, Finished	02	0.00	20
FOP	Porch, Open, Finished	03	0.00	20
FOP	Porch, Open, Finished	04	0.00	20
FOP	Porch, Open, Finished	05	0.00	20
FOP	Porch, Open, Finished	06	0.00	25
FOP	Porch, Open, Finished	94	0.00	25
FOP	Porch, Open, Finished	95	0.00	25
FOP	Porch, Open, Finished	96	0.00	25
FQS	Quarter Story, Loft	01	0.40	40
FQS	Quarter Story, Loft	02	0.40	40
FQS	Quarter Story, Loft	03	0.40	40
FQS	Quarter Story, Loft	04	0.40	40
FQS	Quarter Story, Loft	05	0.40	40
FSP	Porch, Screen, Finished	01	0.00	25
FSP	Porch, Screen, Finished	02	0.00	25
FSP	Porch, Screen, Finished	03	0.00	25
FSP	Porch, Screen, Finished	04	0.00	25
FSP	Porch, Screen, Finished	05	0.00	25
FSP	Porch, Screen, Finished	06	0.00	35
FSP	Porch, Screen, Finished	94	0.00	35
FSP	Porch, Screen, Finished	95	0.00	35
FSP	Porch, Screen, Finished	96	0.00	35
FST	Utility, Finished	01	0.00	30
FST	Utility, Finished	02	0.00	30
FST	Utility, Finished	03	0.00	30
FST	Utility, Finished	04	0.00	30

SUBAREA CODES
WINDHAM, NH

Area Type	Description	Model	Living Area Factor	Eff Area %
FST	Utility, Finished	05	0.00	30
FST	Utility, Finished	06	0.40	40
FST	Utility, Finished	94	0.40	40
FST	Utility, Finished	95	0.40	40
FST	Utility, Finished	96	0.40	40
FUS	Upper Story, Finished	01	1.00	100
FUS	Upper Story, Finished	02	1.00	100
FUS	Upper Story, Finished	03	1.00	100
FUS	Upper Story, Finished	04	1.00	100
FUS	Upper Story, Finished	05	1.00	100
FUS	Upper Story, Finished	06	1.00	100
FUS	Upper Story, Finished	07	1.00	100
FUS	Upper Story, Finished	94	1.00	100
FUS	Upper Story, Finished	95	1.00	100
FUS	Upper Story, Finished	96	1.00	100
PTO	Patio	01	0.00	10
PTO	Patio	02	0.00	10
PTO	Patio	03	0.00	10
PTO	Patio	04	0.00	10
PTO	Patio	05	0.00	10
PTO	Patio	06	0.00	5
PTO	Patio	94	0.00	5
PTO	Patio	95	0.00	5
PTO	Patio	96	0.00	5
SDA	Store Display Area	01	0.00	0
SDA	Store Display Area	02	0.00	0
SDA	Store Display Area	03	0.00	0
SDA	Store Display Area	04	1.00	0
SDA	Store Display Area	05	0.00	0
SDA	Store Display Area	06	1.00	135
SDA	Store Display Area	07	0.00	115
SDA	Store Display Area	94	1.00	100
SDA	Store Display Area	95	1.00	100
SDA	Store Display Area	96	1.00	135
SFB	Basement,Raised	01	0.00	60
SFB	Basement,Raised	02	0.00	60
SFB	Basement,Raised	03	0.00	60
SFB	Basement,Raised	04	0.80	60
SFB	Basement,Raised	05	0.00	60
SFB	Basement,Raised	06	0.85	85
SFB	Basement,Raised	94	0.80	80
SFB	Basement,Raised	95	0.85	85
SFB	Basement,Raised	96	0.85	85

SUBAREA CODES
WINDHAM, NH

Area Type	Description	Model	Living Area Factor	Eff Area %
SLB	Slab	01	0.00	0
SLB	Slab	02	0.00	0
SLB	Slab	03	0.00	0
SLB	Slab	04	0.00	0
SLB	Slab	05	0.00	0
SLB	Slab	06	0.00	0
SLB	Slab	94	0.00	0
SLB	Slab	95	0.00	0
SLB	Slab	96	0.00	0
SPA	Service Production Area	01	0.00	0
SPA	Service Production Area	02	0.00	0
SPA	Service Production Area	03	0.00	0
SPA	Service Production Area	04	0.00	0
SPA	Service Production Area	05	0.00	0
SPA	Service Production Area	06	1.00	100
SPA	Service Production Area	07	1.00	100
SPA	Service Production Area	94	1.00	85
SPA	Service Production Area	95	1.00	85
SPA	Service Production Area	96	1.00	100
STP	Stoop	01	0.00	0
STP	Stoop	02	0.00	0
STP	Stoop	03	0.00	0
STP	Stoop	04	0.00	0
STP	Stoop	05	0.00	0
STP	Stoop	06	0.00	0
STP	Stoop	94	0.00	0
STP	Stoop	95	0.00	0
STP	Stoop	96	0.00	0
TQS	Three Quarter Story	01	0.75	80
TQS	Three Quarter Story	02	0.75	80
TQS	Three Quarter Story	03	0.75	80
TQS	Three Quarter Story	04	0.75	80
TQS	Three Quarter Story	05	0.75	80
TQS	Three Quarter Story	06	0.75	75
TQS	Three Quarter Story	94	0.75	75
TQS	Three Quarter Story	95	0.75	75
TQS	Three Quarter Story	96	0.75	75
UAT	Attic, Unfinished	01	0.00	10
UAT	Attic, Unfinished	02	0.00	10
UAT	Attic, Unfinished	03	0.00	10
UAT	Attic, Unfinished	04	0.00	10
UAT	Attic, Unfinished	05	0.00	10
UAT	Attic, Unfinished	06	0.00	10
UAT	Attic, Unfinished	94	0.00	10
UAT	Attic, Unfinished	95	0.00	10

SUBAREA CODES
WINDHAM, NH

Area Type	Description	Model	Living Area Factor	Eff Area %
UAT	Attic, Unfinished	96	0.00	10
UBM	Basement, Unfinished	01	0.00	5
UBM	Basement, Unfinished	02	0.00	5
UBM	Basement, Unfinished	03	0.00	5
UBM	Basement, Unfinished	04	0.00	5
UBM	Basement, Unfinished	05	0.00	5
UBM	Basement, Unfinished	06	0.00	25
UBM	Basement, Unfinished	94	0.00	25
UBM	Basement, Unfinished	95	0.00	25
UBM	Basement, Unfinished	96	0.00	25
UCP	Carport, Unfinished	01	0.00	10
UCP	Carport, Unfinished	02	1.00	135
UCP	Carport, Unfinished	03	0.00	10
UCP	Carport, Unfinished	04	0.00	10
UCP	Carport, Unfinished	05	0.00	10
UCP	Carport, Unfinished	06	0.00	20
UCP	Carport, Unfinished	94	0.00	20
UCP	Carport, Unfinished	95	0.00	20
UCP	Carport, Unfinished	96	0.00	20
UEP	Porch, Enclosed, Unfinished	01	0.00	50
UEP	Porch, Enclosed, Unfinished	02	0.00	50
UEP	Porch, Enclosed, Unfinished	03	0.00	50
UEP	Porch, Enclosed, Unfinished	04	0.00	50
UEP	Porch, Enclosed, Unfinished	05	0.00	50
UEP	Porch, Enclosed, Unfinished	06	0.00	50
UEP	Porch, Enclosed, Unfinished	94	0.00	50
UEP	Porch, Enclosed, Unfinished	95	0.00	50
UEP	Porch, Enclosed, Unfinished	96	0.00	50
UGR	Garage, Basement	01	0.00	5
UGR	Garage, Basement	02	0.00	25
UGR	Garage, Basement	03	0.00	25
UGR	Garage, Basement	04	0.00	25
UGR	Garage, Basement	05	0.00	0
UGR	Garage, Basement	06	0.00	30
UGR	Garage, Basement	94	0.00	30
UGR	Garage, Basement	95	0.00	30
UGR	Garage, Basement	96	0.00	30
UHS	Half Story, Unfinished	01	0.00	30
UHS	Half Story, Unfinished	02	0.00	30
UHS	Half Story, Unfinished	03	0.00	30
UHS	Half Story, Unfinished	04	0.00	30
UHS	Half Story, Unfinished	05	0.00	30
UHS	Half Story, Unfinished	06	0.00	30

SUBAREA CODES
WINDHAM, NH

Area Type	Description	Model	Living Area Factor	Eff Area %
UHS	Half Story, Unfinished	94	0.00	30
UHS	Half Story, Unfinished	95	0.00	30
UHS	Half Story, Unfinished	96	0.00	30
ULP	Loading Platform, Unfinished	01	0.00	0
ULP	Loading Platform, Unfinished	02	0.00	0
ULP	Loading Platform, Unfinished	03	0.00	0
ULP	Loading Platform, Unfinished	04	0.00	0
ULP	Loading Platform, Unfinished	05	0.00	0
ULP	Loading Platform, Unfinished	06	0.00	20
ULP	Loading Platform, Unfinished	07	1.00	20
ULP	Loading Platform, Unfinished	94	0.00	20
ULP	Loading Platform, Unfinished	95	0.00	20
ULP	Loading Platform, Unfinished	96	0.00	20
UOP	Porch, Open, Unfinished	01	0.00	15
UOP	Porch, Open, Unfinished	02	0.00	15
UOP	Porch, Open, Unfinished	03	0.00	15
UOP	Porch, Open, Unfinished	04	0.00	15
UOP	Porch, Open, Unfinished	05	0.00	15
UOP	Porch, Open, Unfinished	06	0.00	20
UOP	Porch, Open, Unfinished	94	0.00	20
UOP	Porch, Open, Unfinished	95	0.00	20
UOP	Porch, Open, Unfinished	96	0.00	20
UQS	Three Quarter Story,Unfin	01	0.00	40
UQS	Three Quarter Story,Unfin	02	0.00	40
UQS	Three Quarter Story,Unfin	03	0.00	40
UQS	Three Quarter Story,Unfin	04	0.00	40
UQS	Three Quarter Story,Unfin	05	0.00	40
UQS	Three Quarter Story,Unfin	06	0.00	40
UQS	Three Quarter Story,Unfin	94	0.00	40
UQS	Three Quarter Story,Unfin	95	0.00	40
UQS	Three Quarter Story,Unfin	96	0.00	40
URB	Basement, Unfin,Raised	01	0.00	30
URB	Basement, Unfin,Raised	02	0.00	30
URB	Basement, Unfin,Raised	03	0.00	30
URB	Basement, Unfin,Raised	04	0.00	30
URB	Basement, Unfin,Raised	05	0.00	30
URB	Basement, Unfin,Raised	06	0.00	35
URB	Basement, Unfin,Raised	94	0.00	35
URB	Basement, Unfin,Raised	95	0.00	35
URB	Basement, Unfin,Raised	96	0.00	35
USP	Porch, Screen, Unfinished	01	0.00	20
USP	Porch, Screen, Unfinished	02	0.00	20
USP	Porch, Screen, Unfinished	03	0.00	20

SUBAREA CODES
WINDHAM, NH

Area Type	Description	Model	Living Area Factor	Eff Area %
USP	Porch, Screen, Unfinished	04	0.00	20
USP	Porch, Screen, Unfinished	05	0.00	20
USP	Porch, Screen, Unfinished	06	0.00	30
USP	Porch, Screen, Unfinished	94	0.00	30
USP	Porch, Screen, Unfinished	95	0.00	30
USP	Porch, Screen, Unfinished	96	0.00	30
UST	Utility, Storage, Unfinished	01	0.00	15
UST	Utility, Storage, Unfinished	02	0.00	15
UST	Utility, Storage, Unfinished	03	0.00	15
UST	Utility, Storage, Unfinished	04	0.00	15
UST	Utility, Storage, Unfinished	05	0.00	15
UST	Utility, Storage, Unfinished	06	0.00	30
UST	Utility, Storage, Unfinished	94	0.00	30
UST	Utility, Storage, Unfinished	95	0.00	30
UST	Utility, Storage, Unfinished	96	0.00	30
UUS	Upper Story, Unfinished	01	0.00	50
UUS	Upper Story, Unfinished	02	0.00	50
UUS	Upper Story, Unfinished	03	0.00	50
UUS	Upper Story, Unfinished	04	0.00	50
UUS	Upper Story, Unfinished	05	0.00	50
UUS	Upper Story, Unfinished	06	0.00	50
UUS	Upper Story, Unfinished	07	0.00	30
UUS	Upper Story, Unfinished	94	0.00	50
UUS	Upper Story, Unfinished	95	0.00	50
UUS	Upper Story, Unfinished	96	0.00	50
WDK	Deck, Wood	01	0.00	10
WDK	Deck, Wood	02	0.00	10
WDK	Deck, Wood	03	0.00	10
WDK	Deck, Wood	04	0.00	10
WDK	Deck, Wood	05	0.00	10
WDK	Deck, Wood	06	0.00	10
WDK	Deck, Wood	94	0.00	10
WDK	Deck, Wood	95	0.00	10
WDK	Deck, Wood	96	0.00	10

EXTRA FEATURE CODES
WINDHAM, NH

Code	Description	Sub Code	Description	Unit Type	Unit Price	Measure 1 Price	Measure 2 Price
A/C	AIR CONDITION			UNITS	2.00	0.00	0.00
ATM1	AUTOMATC TELLR			UNITS	30,000.00	0.00	0.00
BIDT	BIDET			UNITS	1,000.00	0.00	0.00
BOX	SAFE DEPOSIT			UNITS	60.00	0.00	0.00
CLR1	COOLER			S.F.	20.00	0.00	0.00
CLR2	FREEZER TEMPS			S.F.	28.00	0.00	0.00
DUW1	DRIVE-UP WINDW			UNITS	6,000.00	0.00	0.00
DUW2	WIDE BAY			UNITS	8,400.00	0.00	0.00
DUW3	W/PNEU TUBE			UNITS	16,000.00	0.00	0.00
DUW4	W/REM SCR&TUBE			UNITS	32,000.00	0.00	0.00
ELV	ELEVATOR- PASS			UNITS	55,000.00	0.00	0.00
ELV1	EXTRA STOPS			UNITS	4,000.00	0.00	0.00
ELVH	ELEVATOR HC			UNITS	35,000.00	0.00	0.00
ESC	ESCALATOR			UNITS	35,000.00	0.00	0.00
FBM1	FIN BSMT AREA			S.F.	10.00	0.00	0.00
FBM2	FIN REC ROOM			S.F.	5.00	0.00	0.00
FES	FIRE ESCAPE			UNITS	1,000.00	0.00	0.00
FLU1	FLUE-CONCRETE			UNITS	500.00	0.00	0.00
FLU2	BRICK			UNITS	700.00	0.00	0.00
FPL	FIREPLACE			UNITS	1,400.00	0.00	0.00
FPL1	FIREPLACE 1 ST			UNITS	2,200.00	0.00	0.00
FPL2	1.5 STORY CHIM			UNITS	2,500.00	0.00	0.00
FPL3	2 STORY CHIM			UNITS	2,800.00	0.00	0.00
FPO	EXTRA FPL OPEN			UNITS	800.00	0.00	0.00
GIR1	GIRDERS LT 12"			L.F.	29.00	0.00	0.00
GIR2	GIRDERS 13"-18			L.F.	36.00	0.00	0.00
GIR3	GIRDERS 19"-24			L.F.	58.00	0.00	0.00
GIR4	GRDRS OVER 24"			L.F.	100.00	0.00	0.00
HBTH	HALF BATH			UNITS	1,800.00	0.00	0.00
HRTH	HEARTH			UNITS	1,000.00	0.00	0.00
HTUB	HOT TUB			UNITS		0.00	0.00
KIT1	KITCHEN-BASIC			UNITS	1,800.00	0.00	0.00
KIT2	KITCHEN-FULL			UNITS	7,500.00	0.00	0.00
LDL1	LOAD LEVELERS			UNITS	2,900.00	0.00	0.00
LDL2	W/MAN FLIP OUT			UNITS	900.00	0.00	0.00
LFT1	LIFT-LIGHT			UNITS	2,700.00	0.00	0.00
LFT2	LIFT-HEAVY			UNITS	3,300.00	0.00	0.00
MEZ1	MEZZANINE-UNF			S.F.	8.00	0.00	0.00
MEZ2	FINISHED			S.F.	12.00	0.00	0.00
MEZ3	W/PARTITIONS			S.F.	18.00	0.00	0.00
NDP	NITE DEPOSIT			UNITS	6,000.00	0.00	0.00
PCT	PADDLEBALL CRT			S.F.	4.00	0.00	0.00
RQT	RACQUETBALL			UNITS	15,000.00	0.00	0.00
SAU	SAUNA			S.F.	65.00	0.00	0.00
SNA	SAUNA			UNITS	4,000.00	0.00	0.00
SPR1	SPRINKLERS-WET			S.F.	0.80	0.00	0.00
SPR2	WET/CONCEALED			S.F.	1.10	0.00	0.00
SPR3	DRY			S.F.	0.90	0.00	0.00
SS	SHOWER STALL			UNITS	1,500.00	0.00	0.00
UGR1	BSEMENT GARAGE			STALLS	3,000.00	0.00	0.00
VLT1	VAULT-AVG			S.F.	93.00	0.00	0.00
VLT2	VAULT-GOOD			S.F.	115.00	0.00	0.00
VLT3	VAULT-EXCELLNT			S.F.	150.00	0.00	0.00

EXTRA FEATURE CODES
WINDHAM, NH

Code	Description	Sub Code	Description	Unit Type	Unit Price	Measure 1 Price	Measure 2 Price
VLT4	VAULT-POOR			S.F.	55.00	0.00	0.00
WBAR	WETBAR			UNITS	1,500.00	0.00	0.00
WHL	WHIRLPOOL TUB			UNITS	1,500.00	0.00	0.00

OUTBUILDING CODES
WINDHAM, NH

Code	Description	Sub Code	Description	Unit Type	Unit Price	Measure 1 Price	Measure 2 Price
BHS1	CMM BTH HSE AV			S.F.	16.00	0.00	0.00
BHS2	CMM BTH HSE GD			S.F.	20.00	0.00	0.00
BHS3	CMM BTH HSE PR			S.F.	13.00	0.00	0.00
BIN1	BINS			S.F.	16.00	0.00	0.00
BIN2	AGRICULTURAL			S.F.	11.00	0.00	0.00
BRN1	BARN - 1 STORY			S.F.	10.00	0.00	0.00
BRN2	1 STORY W/BSMT			S.F.	12.00	0.00	0.00
BRN3	1 STORY W/LOFT			S.F.	14.00	0.00	0.00
BRN4	1 STY LFT&BSMT			S.F.	15.00	0.00	0.00
BRN5	2 STORY			S.F.	17.00	0.00	0.00
BRN6	2 STY W/BSMT			S.F.	18.00	0.00	0.00
BRN7	TOBACCO BARN			S.F.	8.00	0.00	0.00
BRN8	POLE BARN			S.F.	7.00	0.00	0.00
BTH1	BATH HOUSE/CAB			S.F.	14.00	0.00	0.00
BTH2	W/PLUMBING			S.F.	20.00	0.00	0.00
BTHS	BOAT HOUSE			S.F.	40.00	0.00	0.00
CAB1	CABIN-MINIMAL			S.F.	25.00	0.00	0.00
CAB2	W/PLUMBING ETC			S.F.	85.00	0.00	0.00
CNP1	CANOPY-AVG			S.F.	2.00	0.00	0.00
CNP2	GOOD QUALITY			S.F.	15.00	0.00	0.00
CRN	CORN CRIB			S.F.	4.00	0.00	0.00
DCK1	DOCK RESIDENTI			S.F.	25.00	0.00	0.00
DCK2	DOCK COMMERCIA			S.F.	40.00	0.00	0.00
DNT1	DRIVE-IN THTR			SPEAKERS	650.00	0.00	0.00
DNT2	DRIVE-IN THTR			SPEAKERS	900.00	0.00	0.00
FCP	CARPORT			S.F.	8.00	0.00	0.00
FGR1	GARAGE-AVE			S.F.	16.00	0.00	0.00
FGR2	GARAGE-GOOD			S.F.	20.00	0.00	0.00
FGR3	GARAGE-POOR			S.F.	5.00	0.00	0.00
FGR4	W/LOFT-AVG			S.F	20.00	0.00	0.00
FGR5	W/LOFT GOOD			S.F.	24.00	0.00	0.00
FGR6	W/LOFT-POOR			S.F	17.00	0.00	0.00
FGR7	GAR W/FIN RM			S.F.	50.00	0.00	0.00
FGR8	GAR W/BSMT			S.F.	25.00	0.00	0.00
FGR9	GAR W/PT FN RM			S.F.	38.00	0.00	0.00
FN1	FENCE-4' CHAIN			L.F.		0.00	0.00
FN10	W/O TOP RL-10'			L.F.		0.00	0.00
FN2	FENCE-5' CHAIN			L.F.		0.00	0.00
FN3	FENCE-6' CHAIN			L.F		0.00	0.00
FN4	FENCE-8' CHAIN			L.F.		0.00	0.00
FN5	FENCE-10'CHAIN			L.F.		0.00	0.00
FN6	W/O TOP RL-4'			L.F.		0.00	0.00
FN7	W/O TOP RL-5'			L.F.		0.00	0.00
FN8	W/O TOP RL-6'			L.F		0.00	0.00
FN9	W/O TOP RL-8'			L.F.		0.00	0.00
FOP	SCREEN HOUSE			S.F	7.00	0.00	0.00
GAZ	GAZEBO			S.F.	10.00	0.00	0.00
GRN1	GREEN HOUSE-RS			S.F.	20.00	0.00	0.00
GRN2	COMM GLASS			S.F	8.00	0.00	0.00
GRN3	COMM PLASTIC			S.F.	3.00	0.00	0.00
IMP	IMPLEMENT SHED			S.F.	4.00	0.00	0.00
KEN1	KENNEL-AVG			S F	8.00	0.00	0.00
KEN2	KENNEL-GOOD			S.F.	12.00	0.00	0.00

OUTBUILDING CODES
WINDHAM, NH

Code	Description	Sub Code	Description	Unit Type	Unit Price	Measure 1 Price	Measure 2 Price
KSK1	KIOSK-SERV STA			S.F.	80.00	0.00	0.00
KSK2	PHOTO BOOTH			S.F.	140.00	0.00	0.00
LNT	LEAN-TO			S.F.		0.00	0.00
LT1	LIGHTS-IN W/PL			UNITS	690.00	0.00	0.00
LT10	W/DOUBLE LIGHT			UNITS	2,100.00	0.00	0.00
LT11	W/TRIPLE LIGHT			UNITS	2,900.00	0.00	0.00
LT12	W/FOUR LIGHTS			UNITS	3,700.00	0.00	0.00
LT2	W/DOUBLE LIGHT			UNITS	1,100.00	0.00	0.00
LT3	W/TRIPLE LIGHT			UNITS	1,500.00	0.00	0.00
LT4	W/FOUR LIGHTS			UNITS	1,900.00	0.00	0.00
LT5	MERC VAP/PLU			UNITS	1,000.00	0.00	0.00
LT6	W/DOUBLE LIGHT			UNITS	1,500.00	0.00	0.00
LT7	W/TRIPLE LIGHT			UNITS	2,000.00	0.00	0.00
LT8	W/FOUR LIGHTS			UNITS	2,600.00	0.00	0.00
LT9	HGH PRE-SOD PL			UNITS	1,400.00	0.00	0.00
MISC	MISC.			UNITS	1.00	0.00	0.00
MLK	MILK HOUSE			S.F.	14.00	0.00	0.00
MOBL	MOBIL HOME			S.F.	40.00	0.00	0.00
PAT1	PATIO-AVG			S.F.	2.50	0.00	0.00
PAT2	PATIO-GOOD			S.F.	5.00	0.00	0.00
PAV1	PAVING-ASPHALT			S.F.	0.90	0.00	0.00
PAV2	PAVING-CONC			S.F.	1.50	0.00	0.00
PDK	POOL DECK			S.F.	6.00	0.00	0.00
PGK	PARKING DECK			UNITS	26.05	0.00	0.00
PLT1	PLTRY HSE 1 ST			S.F.	5.00	0.00	0.00
PLT2	PLTRY HSE 2 ST			S.F.	7.00	0.00	0.00
PLT3	PLTRY HSE 3 ST			S.F.	9.00	0.00	0.00
PMP1	PUMP-SING HSE			UNITS	1,400.00	0.00	0.00
PMP2	W/BLENDING			UNITS	2,000.00	0.00	0.00
PMP3	ELECTRONIC			UNITS	1,900.00	0.00	0.00
PMP4	DOUBLE HOSE			UNITS	2,200.00	0.00	0.00
PMP5	W/BLENDING			UNITS	3,200.00	0.00	0.00
PMP6	ELECTRONIC			UNITS	3,100.00	0.00	0.00
PMP7	3 HOSE			UNITS	4,500.00	0.00	0.00
PMP8	6 HOSE			UNITS	6,000.00	0.00	0.00
RAR	RIDING ARENA			S.F.	9.00	0.00	0.00
RCL	ROOT CELLAR			S.F.	4.00	0.00	0.00
RRR	RAILROAD SPURS			L.F.	38.00	0.00	0.00
SCL1	SCALES-MECHAN			TONS	550.00	0.00	0.00
SCL2	SCALES-ELECT			TONS	770.00	0.00	0.00
SGN1	SIGN-1 SD W/M			S.F.&HGT	22.00	0.00	0.00
SGN2	DOUBLE SIDED			S.F.&HGT	35.00	0.00	0.00
SGN3	W/INT LIGHTS			S.F.&HGT	77.00	0.00	0.00
SGN4	W/MOTOR & LTS			S.F.&HGT	88.00	0.00	0.00
SHD1	SHED FRAME			S.F.	8.00	0.00	0.00
SHD2	W/LIGHTS ETC			S.F.	9.00	0.00	0.00
SHD3	SHED-NO VALUE			S.F.		0.00	0.00
SHP1	WORK SHOP AVE			S.F.	15.00	0.00	0.00
SHP2	WORK SHOP GOOD			S.F.	18.00	0.00	0.00
SHP3	WORK SHOP POOR			S.F.	13.00	0.00	0.00
SHP4	W/IMPROV AGE			S.F.	18.00	0.00	0.00
SHP5	W/IMPROV GOOD			S.F.	21.00	0.00	0.00
SHP6	W/IMPROV POOR			S.F.	16.00	0.00	0.00

OUTBUILDING CODES
WINDHAM, NH

Code	Description	Sub Code	Description	Unit Type	Unit Price	Measure 1 Price	Measure 2 Price
SLO1	STLO-WD OR CNC			DIAxHT	14.00	0.00	0.00
SLO2	PROCELAN			DIAxHT	35.00	0.00	0.00
SLO3	CONCRETE TRNCH			DIAxHT	5.00	0.00	0.00
SPL1	POOL-INGR CONC			S.F.	18.00	0.00	0.00
SPL2	POOL-INGR VYLN			S.F.	15.00	0.00	0.00
SPL3	POOL-INGR HEAT			S.F.	20.00	0.00	0.00
SPL4	ABOVE GR ROUND			S.F.		0.00	0.00
SPL5	OVAL			S.F.		0.00	0.00
SPL6	RECTANGULAR			S.F.		0.00	0.00
STB1	STABLE			S.F.	13.00	0.00	0.00
STB2	W/IMPROVEMENTS			S.F.	15.00	0.00	0.00
STK1	CHIMNEY STK BR			UNITS	500.00	0.00	0.00
STK2	CHIMNEY STK MT			UNITS	300.00	0.00	0.00
TEN	TENNIS COURT			UNITS	2.00	0.00	0.00
TNK1	TANK-UNDERGRND			GALS	1.10	0.00	0.00
TNK2	3000-10000 GAL			GALS	0.85	0.00	0.00
TNK3	GT-10,000			GALS	0.55	0.00	0.00
TNK4	COMPRESSED AIR			GALS	3.30	0.00	0.00
TNK5	ELEVATED TANK			GALS	2.30	0.00	0.00
TOT	TOTALIZER			UNITS	660.00	0.00	0.00
TRL	TRAILER			UNITS	1,000.00	0.00	0.00
TWER	TELCOM TOWER			L.F.	1,000.00	0.00	0.00
UTL1	UTILITY BLDG			S.F	25.00	0.00	0.00
WDK	WOOD DECK			S.F.	6.00	0.00	0.00
WTR1	WTR PUMP HOUSE			S.F.	15.00	0.00	0.00

ALLOWABLE CONSTRUCTION ENTRIES
WINDHAM, NH

Building Type	Attribute	Valid Code	Description
RESIDENTIAL	AC Type:	01	None
RESIDENTIAL	AC Type:	02	Heat Pump
RESIDENTIAL	AC Type:	03	Central
RESIDENTIAL	AC Type:	04	Unit/AC
RESIDENTIAL	AC Type.	05	Vapor Cooler
RESIDENTIAL	AC Type:	06	% Central
RESIDENTIAL	Bath Style:	01	Old Style
RESIDENTIAL	Bath Style:	02	Average
RESIDENTIAL	Bath Style:	03	Modern
RESIDENTIAL	CNS_BATHRM_STYLE2	01	Old Style
RESIDENTIAL	CNS_BATHRM_STYLE2	02	Average
RESIDENTIAL	CNS_BATHRM_STYLE2	03	Modern
RESIDENTIAL	CNS_BATHRM_STYLE3	01	Old Style
RESIDENTIAL	CNS_BATHRM_STYLE3	02	Average
RESIDENTIAL	CNS_BATHRM_STYLE3	03	Modern
RESIDENTIAL	CNS_KITCHEN_STYLE2	01	Old Style
RESIDENTIAL	CNS_KITCHEN_STYLE2	02	Standard
RESIDENTIAL	CNS_KITCHEN_STYLE2	03	Abv Std
RESIDENTIAL	CNS_KITCHEN_STYLE3	01	Old Style
RESIDENTIAL	CNS_KITCHEN_STYLE3	02	Standard
RESIDENTIAL	CNS_KITCHEN_STYLE3	03	Abv Std
RESIDENTIAL	CNS_USRFLD_100	50-BRI	
RESIDENTIAL	CNS_USRFLD_105	01	None
RESIDENTIAL	CNS_USRFLD_105	02	Heat Pump
RESIDENTIAL	CNS_USRFLD_105	03	Central
RESIDENTIAL	CNS_USRFLD_105	04	Unit/AC
RESIDENTIAL	CNS_USRFLD_105	05	Vapor Cooler
RESIDENTIAL	CNS_USRFLD_105	06	% Central
RESIDENTIAL	CNS_USRFLD_107	01	None
RESIDENTIAL	CNS_USRFLD_107	02	Floor Furnace
RESIDENTIAL	CNS_USRFLD_107	03	Hot Air-no Duc
RESIDENTIAL	CNS_USRFLD_107	04	Forced Air-Duc
RESIDENTIAL	CNS_USRFLD_107	05	Hot Water
RESIDENTIAL	CNS_USRFLD_107	06	Steam
RESIDENTIAL	CNS_USRFLD_107	07	Electr Basebrd
RESIDENTIAL	CNS_USRFLD_107	08	Radiant
RESIDENTIAL	CNS_USRFLD_107	09	Geothermal
RESIDENTIAL	Exterior Wall 1	01	Minimum
RESIDENTIAL	Exterior Wall 1	02	Masonite
RESIDENTIAL	Exterior Wall 1	03	Below Average
RESIDENTIAL	Exterior Wall 1	04	Single Siding
RESIDENTIAL	Exterior Wall 1	05	Avg/Comp Wall
RESIDENTIAL	Exterior Wall 1	06	Board & Batten
RESIDENTIAL	Exterior Wall 1	07	Asbest Shingle
RESIDENTIAL	Exterior Wall 1	08	Wood on Sheath
RESIDENTIAL	Exterior Wall 1	09	Logs
RESIDENTIAL	Exterior Wall 1	10	Above Average
RESIDENTIAL	Exterior Wall 1	11	Clapboard
RESIDENTIAL	Exterior Wall 1	12	Cedar or Redwd
RESIDENTIAL	Exterior Wall 1	13	Pre-Fab Wood
RESIDENTIAL	Exterior Wall 1	14	Wood Shingle
RESIDENTIAL	Exterior Wall 1	15	Concr/Cinder
RESIDENTIAL	Exterior Wall 1	16	Stucco on Wood

ALLOWABLE CONSTRUCTION ENTRIES
WINDHAM, NH

Building Type	Attribute	Valid Code	Description
RESIDENTIAL	Exterior Wall 1	17	Stucco/Masonry
RESIDENTIAL	Exterior Wall 1	18	Asphalt
RESIDENTIAL	Exterior Wall 1	19	Brick Veneer
RESIDENTIAL	Exterior Wall 1	20	Brick/Masonry
RESIDENTIAL	Exterior Wall 1	21	Stone/Masonry
RESIDENTIAL	Exterior Wall 1	22	Precast Panel
RESIDENTIAL	Exterior Wall 1	23	Pre-cast Concr
RESIDENTIAL	Exterior Wall 1	24	Reinforc Concr
RESIDENTIAL	Exterior Wall 1	25	Vinyl Siding
RESIDENTIAL	Exterior Wall 1	26	Aluminum Sidng
RESIDENTIAL	Exterior Wall 1	27	Pre-finsh Metl
RESIDENTIAL	Exterior Wall 1	28	Glass/Thermo.
RESIDENTIAL	Exterior Wall 1	29	Cmt Comp Bd
RESIDENTIAL	Exterior Wall 2	01	Minimum
RESIDENTIAL	Exterior Wall 2	02	Masonite
RESIDENTIAL	Exterior Wall 2	03	Below Average
RESIDENTIAL	Exterior Wall 2	04	Single Siding
RESIDENTIAL	Exterior Wall 2	05	Avg/Comp Wall
RESIDENTIAL	Exterior Wall 2	06	Board & Batten
RESIDENTIAL	Exterior Wall 2	07	Asbest Shingle
RESIDENTIAL	Exterior Wall 2	08	Wood on Sheath
RESIDENTIAL	Exterior Wall 2	09	Logs
RESIDENTIAL	Exterior Wall 2	10	Above Average
RESIDENTIAL	Exterior Wall 2	11	Clapboard
RESIDENTIAL	Exterior Wall 2	12	Cedar or Redwd
RESIDENTIAL	Exterior Wall 2	13	Pre-Fab Wood
RESIDENTIAL	Exterior Wall 2	14	Wood Shingle
RESIDENTIAL	Exterior Wall 2	15	Concr/Cinder
RESIDENTIAL	Exterior Wall 2	16	Stucco on Wood
RESIDENTIAL	Exterior Wall 2	17	Stucco/Masonry
RESIDENTIAL	Exterior Wall 2	18	Asphalt
RESIDENTIAL	Exterior Wall 2	19	Brick Veneer
RESIDENTIAL	Exterior Wall 2	20	Brick/Masonry
RESIDENTIAL	Exterior Wall 2	21	Stone/Masonry
RESIDENTIAL	Exterior Wall 2	22	Precast Panel
RESIDENTIAL	Exterior Wall 2	23	Pre-cast Concr
RESIDENTIAL	Exterior Wall 2	24	Reinforc Concr
RESIDENTIAL	Exterior Wall 2	25	Vinyl Siding
RESIDENTIAL	Exterior Wall 2	26	Aluminum Sidng
RESIDENTIAL	Exterior Wall 2	27	Pre-finsh Metl
RESIDENTIAL	Exterior Wall 2	28	Glass/Thermo.
RESIDENTIAL	Exterior Wall 2	29	Cmt Comp Bd
RESIDENTIAL	Grade:	01	AAAA
RESIDENTIAL	Grade:	02	AAA
RESIDENTIAL	Grade:	03	AA
RESIDENTIAL	Grade:	04	A+
RESIDENTIAL	Grade:	05	A
RESIDENTIAL	Grade:	06	A-
RESIDENTIAL	Grade:	07	B+
RESIDENTIAL	Grade:	08	B
RESIDENTIAL	Grade:	09	B-
RESIDENTIAL	Grade:	1	
RESIDENTIAL	Grade:	10	C+

ALLOWABLE CONSTRUCTION ENTRIES
WINDHAM, NH

Building Type	Attribute	Valid Code	Description
RESIDENTIAL	Grade:	11	C
RESIDENTIAL	Grade:	12	C-
RESIDENTIAL	Grade:	13	D+
RESIDENTIAL	Grade:	14	D
RESIDENTIAL	Grade:	15	D-
RESIDENTIAL	Grade:	16	E+
RESIDENTIAL	Grade:	17	E
RESIDENTIAL	Grade:	18	E
RESIDENTIAL	Grade:	2	
RESIDENTIAL	Grade:	3	
RESIDENTIAL	Grade:	4	
RESIDENTIAL	Grade:	5	
RESIDENTIAL	Grade:	6	
RESIDENTIAL	Grade:	7	
RESIDENTIAL	Grade:	8	
RESIDENTIAL	Grade:	9	
RESIDENTIAL	Heat Fuel	00	None
RESIDENTIAL	Heat Fuel	01	Coal or Wood
RESIDENTIAL	Heat Fuel	02	Oil
RESIDENTIAL	Heat Fuel	03	Gas
RESIDENTIAL	Heat Fuel	04	Electric
RESIDENTIAL	Heat Fuel	05	Solar Assisted
RESIDENTIAL	Heat Type:	01	None
RESIDENTIAL	Heat Type:	02	Floor Furnace
RESIDENTIAL	Heat Type:	03	Hot Air-no Duc
RESIDENTIAL	Heat Type:	04	Forced Air-Duc
RESIDENTIAL	Heat Type:	05	Hot Water
RESIDENTIAL	Heat Type:	06	Steam
RESIDENTIAL	Heat Type:	07	Electr Basebrd
RESIDENTIAL	Heat Type:	08	Radiant
RESIDENTIAL	Heat Type:	09	Geothermal
RESIDENTIAL	Interior Flr 1	01	Dirt/None
RESIDENTIAL	Interior Flr 1	02	Minimum/Plywd
RESIDENTIAL	Interior Flr 1	03	Concr-Finished
RESIDENTIAL	Interior Flr 1	04	Concr Abv Grad
RESIDENTIAL	Interior Flr 1	05	Vinyl/Asphalt
RESIDENTIAL	Interior Flr 1	06	Inlaid Sht Gds
RESIDENTIAL	Interior Flr 1	07	Cork Tile
RESIDENTIAL	Interior Flr 1	08	Average/Typ
RESIDENTIAL	Interior Flr 1	09	Pine/Soft Wood
RESIDENTIAL	Interior Flr 1	10	Terrazzo Monol
RESIDENTIAL	Interior Flr 1	11	Ceramic Tile
RESIDENTIAL	Interior Flr 1	12	Hardwood
RESIDENTIAL	Interior Flr 1	13	Parquet
RESIDENTIAL	Interior Flr 1	14	Carpet
RESIDENTIAL	Interior Flr 1	15	Quarry Tile
RESIDENTIAL	Interior Flr 1	16	Terrazzo Epoxy
RESIDENTIAL	Interior Flr 1	17	Precast Concr
RESIDENTIAL	Interior Flr 1	18	Slate
RESIDENTIAL	Interior Flr 1	19	Marble
RESIDENTIAL	Interior Flr 2	01	Dirt/None
RESIDENTIAL	Interior Flr 2	02	Minimum/Plywd
RESIDENTIAL	Interior Flr 2	03	Concr-Finished

ALLOWABLE CONSTRUCTION ENTRIES
WINDHAM, NH

Building Type	Attribute	Valid Code	Description
RESIDENTIAL	Interior Flr 2	04	Concr Abv Grad
RESIDENTIAL	Interior Flr 2	05	Vinyl/Asphalt
RESIDENTIAL	Interior Flr 2	06	Inlaid Sht Gds
RESIDENTIAL	Interior Flr 2	07	Cork Tile
RESIDENTIAL	Interior Flr 2	08	Average/Typ
RESIDENTIAL	Interior Flr 2	09	Pine/Soft Wood
RESIDENTIAL	Interior Flr 2	10	Terrazzo Monol
RESIDENTIAL	Interior Flr 2	11	Ceramic Tile
RESIDENTIAL	Interior Flr 2	12	Hardwood
RESIDENTIAL	Interior Flr 2	13	Parquet
RESIDENTIAL	Interior Flr 2	14	Carpet
RESIDENTIAL	Interior Flr 2	15	Quarry Tile
RESIDENTIAL	Interior Flr 2	16	Terrazzo Epoxy
RESIDENTIAL	Interior Flr 2	17	Precast Concr
RESIDENTIAL	Interior Flr 2	18	Slate
RESIDENTIAL	Interior Flr 2	19	Marble
RESIDENTIAL	Interior Wall 1	01	Minim/Masonry
RESIDENTIAL	Interior Wall 1	02	Wall Brd/Wood
RESIDENTIAL	Interior Wall 1	03	Plastered
RESIDENTIAL	Interior Wall 1	04	Plywood Panel
RESIDENTIAL	Interior Wall 1	05	Drywall/Sheet
RESIDENTIAL	Interior Wall 1	06	Cust Wd Panel
RESIDENTIAL	Interior Wall 1	07	K PINE/A WD
RESIDENTIAL	Interior Wall 1	08	Average
RESIDENTIAL	Interior Wall 2	01	Minim/Masonry
RESIDENTIAL	Interior Wall 2	02	Wall Brd/Wood
RESIDENTIAL	Interior Wall 2	03	Plastered
RESIDENTIAL	Interior Wall 2	04	Plywood Panel
RESIDENTIAL	Interior Wall 2	05	Drywall/Sheet
RESIDENTIAL	Interior Wall 2	06	Cust Wd Panel
RESIDENTIAL	Interior Wall 2	07	K PINE/A WD
RESIDENTIAL	Interior Wall 2	08	Average
RESIDENTIAL	Kitchen Style:	01	Old Style
RESIDENTIAL	Kitchen Style:	02	Standard
RESIDENTIAL	Kitchen Style:	03	Abv Std
RESIDENTIAL	Roof Cover	01	Metal/Tin
RESIDENTIAL	Roof Cover	02	Rolled Compos
RESIDENTIAL	Roof Cover	03	Asph/F Gls/Cmp
RESIDENTIAL	Roof Cover	04	Tar & Gravel
RESIDENTIAL	Roof Cover	05	Corrugated Asb
RESIDENTIAL	Roof Cover	06	Asbestos Shing
RESIDENTIAL	Roof Cover	07	Concrete Tile
RESIDENTIAL	Roof Cover	08	Clay Tile
RESIDENTIAL	Roof Cover	09	Enam Mtl Shing
RESIDENTIAL	Roof Cover	10	Wood Shingle
RESIDENTIAL	Roof Cover	11	Slate
RESIDENTIAL	Roof Structure:	01	Flat
RESIDENTIAL	Roof Structure:	02	Shed
RESIDENTIAL	Roof Structure:	03	Gable/Hip
RESIDENTIAL	Roof Structure:	04	Wood Truss
RESIDENTIAL	Roof Structure:	05	Salt Box
RESIDENTIAL	Roof Structure:	06	Mansard
RESIDENTIAL	Roof Structure:	07	Gambrel

ALLOWABLE CONSTRUCTION ENTRIES
WINDHAM, NH

Building Type	Attribute	Valid Code	Description
RESIDENTIAL	Roof Structure:	08	Irregular
RESIDENTIAL	Roof Structure:	09	Rigid Frm/BJst
RESIDENTIAL	Roof Structure:	10	Steel Frm/Trus
RESIDENTIAL	Roof Structure:	11	Bowstring Trus
RESIDENTIAL	Roof Structure:	12	Reinforc Concr
RESIDENTIAL	Roof Structure:	13	Prestres Concr
RESIDENTIAL	Total Bedrooms:	00	
RESIDENTIAL	Total Bedrooms:	01	1 Bedroom
RESIDENTIAL	Total Bedrooms:	02	2 Bedrooms
RESIDENTIAL	Total Bedrooms:	03	3 Bedrooms
RESIDENTIAL	Total Bedrooms:	04	4 Bedrooms
RESIDENTIAL	Total Bedrooms:	05	5 Bedrooms
RESIDENTIAL	Total Bedrooms:	06	6 Bedrooms
RESIDENTIAL	Total Bedrooms:	07	7 Bedrooms
RESIDENTIAL	Total Bedrooms:	08	8 Bedrooms
RESIDENTIAL	Total Bedrooms:	09	9+ Bedrooms
COMMERCIAL	AC Type	01	None
COMMERCIAL	AC Type	02	Heat Pump
COMMERCIAL	AC Type	03	Central
COMMERCIAL	AC Type	04	Unit/AC
COMMERCIAL	AC Type	05	Vapor Cooler
COMMERCIAL	AC Type	06	
COMMERCIAL	Baths/Plumbing	00	NONE
COMMERCIAL	Baths/Plumbing	01	LIGHT
COMMERCIAL	Baths/Plumbing	02	AVERAGE
COMMERCIAL	Baths/Plumbing	03	ABOVE AVERAGE
COMMERCIAL	Baths/Plumbing	04	EXTENSIVE
COMMERCIAL	CNS_STRUCT_CLASS	01	Ranch
COMMERCIAL	CNS_STRUCT_CLASS	02	Split-Level
COMMERCIAL	CNS_STRUCT_CLASS	03	Colonial
COMMERCIAL	CNS_STRUCT_CLASS	04	Cape Cod
COMMERCIAL	CNS_STRUCT_CLASS	05	Bungalow
COMMERCIAL	CNS_STRUCT_CLASS	06	Conventional
COMMERCIAL	CNS_STRUCT_CLASS	07	Modern/Contemp
COMMERCIAL	CNS_STRUCT_CLASS	08	Raised Ranch
COMMERCIAL	CNS_STRUCT_CLASS	09	Log Home
COMMERCIAL	CNS_STRUCT_CLASS	10	Family Duplex
COMMERCIAL	CNS_STRUCT_CLASS	11	Family Conver.
COMMERCIAL	CNS_STRUCT_CLASS	12	Commercial
COMMERCIAL	CNS_STRUCT_CLASS	13	Disc Dept Stre
COMMERCIAL	CNS_STRUCT_CLASS	14	Apartments
COMMERCIAL	CNS_STRUCT_CLASS	15	Shop Center RE
COMMERCIAL	CNS_STRUCT_CLASS	16	Shop Center LO
COMMERCIAL	CNS_STRUCT_CLASS	17	Store
COMMERCIAL	CNS_STRUCT_CLASS	18	Office Bldg
COMMERCIAL	CNS_STRUCT_CLASS	19	Profess. Bldg
COMMERCIAL	CNS_STRUCT_CLASS	20	Mobile Home
COMMERCIAL	CNS_STRUCT_CLASS	21	Fast Food Rest
COMMERCIAL	CNS_STRUCT_CLASS	22	Supermarkets
COMMERCIAL	CNS_STRUCT_CLASS	23	Finan Inst.
COMMERCIAL	CNS_STRUCT_CLASS	24	Parking Garage
COMMERCIAL	CNS_STRUCT_CLASS	25	Service Shops
COMMERCIAL	CNS_STRUCT_CLASS	26	Service Statio

ALLOWABLE CONSTRUCTION ENTRIES
WINDHAM, NH

Building Type	Attribute	Valid Code	Description
COMMERCIAL	CNS_STRUCT_CLASS	27	Auto Sales Rpr
COMMERCIAL	CNS_STRUCT_CLASS	28	Funeral Home
COMMERCIAL	CNS_STRUCT_CLASS	29	Nursing Home
COMMERCIAL	CNS_STRUCT_CLASS	30	Restaurant
COMMERCIAL	CNS_STRUCT_CLASS	31	Branch Bank
COMMERCIAL	CNS_STRUCT_CLASS	32	Theaters Encl.
COMMERCIAL	CNS_STRUCT_CLASS	33	Night Club/Bar
COMMERCIAL	CNS_STRUCT_CLASS	34	Bowling/Arena
COMMERCIAL	CNS_STRUCT_CLASS	35	Convenient Sto
COMMERCIAL	CNS_STRUCT_CLASS	36	Cottage
COMMERCIAL	CNS_STRUCT_CLASS	37	Convert Camp
COMMERCIAL	CNS_STRUCT_CLASS	38	Country Club
COMMERCIAL	CNS_STRUCT_CLASS	39	Motels
COMMERCIAL	CNS_STRUCT_CLASS	40	Industrial
COMMERCIAL	CNS_STRUCT_CLASS	41	Research/Devel
COMMERCIAL	CNS_STRUCT_CLASS	42	Mill Building
COMMERCIAL	CNS_STRUCT_CLASS	43	Car Wash Drive
COMMERCIAL	CNS_STRUCT_CLASS	44	Packing Plants
COMMERCIAL	CNS_STRUCT_CLASS	45	Garrison
COMMERCIAL	CNS_STRUCT_CLASS	46	Gambrel
COMMERCIAL	CNS_STRUCT_CLASS	47	Cold Storage
COMMERCIAL	CNS_STRUCT_CLASS	48	Warehousing
COMMERCIAL	CNS_STRUCT_CLASS	49	Day Care
COMMERCIAL	CNS_STRUCT_CLASS	50	Post Office
COMMERCIAL	CNS_STRUCT_CLASS	51	Pre-Eng Garage
COMMERCIAL	CNS_STRUCT_CLASS	52	Pre-Eng Mfg
COMMERCIAL	CNS_STRUCT_CLASS	53	Pre-Eng Warehs
COMMERCIAL	CNS_STRUCT_CLASS	54	Health Club
COMMERCIAL	CNS_STRUCT_CLASS	55	Condominium
COMMERCIAL	CNS_STRUCT_CLASS	56	Condo Office
COMMERCIAL	CNS_STRUCT_CLASS	57	Library
COMMERCIAL	CNS_STRUCT_CLASS	58	City/Town Hall
COMMERCIAL	CNS_STRUCT_CLASS	59	Fire Station
COMMERCIAL	CNS_STRUCT_CLASS	60	Res Style Comm
COMMERCIAL	CNS_STRUCT_CLASS	61	Dry Cln/Laundr
COMMERCIAL	CNS_STRUCT_CLASS	62	Furn Showroom
COMMERCIAL	CNS_STRUCT_CLASS	63	Antique
COMMERCIAL	CNS_STRUCT_CLASS	64	Tennis Club
COMMERCIAL	CNS_STRUCT_CLASS	65	Skating Arena
COMMERCIAL	CNS_STRUCT_CLASS	66	Hotel
COMMERCIAL	CNS_STRUCT_CLASS	67	Coin-op CarWsh
COMMERCIAL	CNS_STRUCT_CLASS	68	Saltbox
COMMERCIAL	CNS_STRUCT_CLASS	69	Truck Terminal
COMMERCIAL	CNS_STRUCT_CLASS	70	Dormitory
COMMERCIAL	CNS_STRUCT_CLASS	71	Churches
COMMERCIAL	CNS_STRUCT_CLASS	72	School/College
COMMERCIAL	CNS_STRUCT_CLASS	73	Hospitals-Priv
COMMERCIAL	CNS_STRUCT_CLASS	74	Homes for Aged
COMMERCIAL	CNS_STRUCT_CLASS	75	Auditorium
COMMERCIAL	CNS_STRUCT_CLASS	76	Mortuary/Cemet
COMMERCIAL	CNS_STRUCT_CLASS	77	Clubs/Lodges
COMMERCIAL	CNS_STRUCT_CLASS	78	Airport Hangar
COMMERCIAL	CNS_STRUCT_CLASS	79	Telephone Bldg

ALLOWABLE CONSTRUCTION ENTRIES
WINDHAM, NH

Building Type	Attribute	Valid Code	Description
COMMERCIAL	CNS_STRUCT_CLASS	80	Stores/Apt Com
COMMERCIAL	CNS_STRUCT_CLASS	81	Office/Apt
COMMERCIAL	CNS_STRUCT_CLASS	82	Store/Office
COMMERCIAL	CNS_STRUCT_CLASS	83	School-Public
COMMERCIAL	CNS_STRUCT_CLASS	84	Rectory/Conven
COMMERCIAL	CNS_STRUCT_CLASS	85	Hospitals
COMMERCIAL	CNS_STRUCT_CLASS	86	Assisted Livin
COMMERCIAL	CNS_STRUCT_CLASS	87	Other State
COMMERCIAL	CNS_STRUCT_CLASS	88	Other Federal
COMMERCIAL	CNS_STRUCT_CLASS	89	Other Municip
COMMERCIAL	CNS_STRUCT_CLASS	90	Condo Retail
COMMERCIAL	CNS_STRUCT_CLASS	91	Fast Food Loca
COMMERCIAL	CNS_STRUCT_CLASS	92	Self Storage
COMMERCIAL	CNS_STRUCT_CLASS	93	Petroleum/Gas
COMMERCIAL	CNS_STRUCT_CLASS	94	Accessory Bldg
COMMERCIAL	CNS_STRUCT_CLASS	95	Garage/Office
COMMERCIAL	CNS_STRUCT_CLASS	96	Office/Warehs
COMMERCIAL	CNS_STRUCT_CLASS	97	High Rise Apt
COMMERCIAL	CNS_STRUCT_CLASS	98	Indust Condo
COMMERCIAL	CNS_STRUCT_CLASS	99	Vacant
COMMERCIAL	CNS_USRFLD_218	50-BRI	
COMMERCIAL	Ceiling/Wall	00	NONE
COMMERCIAL	Ceiling/Wall	01	SUSP-CEIL ONLY
COMMERCIAL	Ceiling/Wall	02	CEILING ONLY
COMMERCIAL	Ceiling/Wall	03	SUS-CEIL/MN WL
COMMERCIAL	Ceiling/Wall	04	CEIL & MTW WL
COMMERCIAL	Ceiling/Wall	05	SUS-CEIL & WL
COMMERCIAL	Ceiling/Wall	06	CEIL & WALLS
COMMERCIAL	Ceiling/Wall	07	-DESCRIPTION-
COMMERCIAL	Exterior Wall 1	01	Minimum
COMMERCIAL	Exterior Wall 1	02	Masonite
COMMERCIAL	Exterior Wall 1	03	Below Average
COMMERCIAL	Exterior Wall 1	04	Single Siding
COMMERCIAL	Exterior Wall 1	05	Avg/Comp Wall
COMMERCIAL	Exterior Wall 1	06	Board & Batten
COMMERCIAL	Exterior Wall 1	07	Asbest Shingle
COMMERCIAL	Exterior Wall 1	08	Wood on Sheath
COMMERCIAL	Exterior Wall 1	09	Logs
COMMERCIAL	Exterior Wall 1	10	Above Average
COMMERCIAL	Exterior Wall 1	11	Clapboard
COMMERCIAL	Exterior Wall 1	12	Cedar or Redwd
COMMERCIAL	Exterior Wall 1	13	Pre-Fab Wood
COMMERCIAL	Exterior Wall 1	14	Wood Shingle
COMMERCIAL	Exterior Wall 1	15	Concr/Cinder
COMMERCIAL	Exterior Wall 1	16	Stucco on Wood
COMMERCIAL	Exterior Wall 1	17	Stucco/Masonry
COMMERCIAL	Exterior Wall 1	18	Asphalt
COMMERCIAL	Exterior Wall 1	19	Brick Veneer
COMMERCIAL	Exterior Wall 1	20	Brick/Masonry
COMMERCIAL	Exterior Wall 1	21	Stone/Masonry
COMMERCIAL	Exterior Wall 1	22	Precast Panel
COMMERCIAL	Exterior Wall 1	23	Pre-cast Concr
COMMERCIAL	Exterior Wall 1	24	Reinforc Concr

ALLOWABLE CONSTRUCTION ENTRIES
WINDHAM, NH

Building Type	Attribute	Valid Code	Description
COMMERCIAL	Exterior Wall 1	25	Vinyl Siding
COMMERCIAL	Exterior Wall 1	26	Aluminum Sidng
COMMERCIAL	Exterior Wall 1	27	Pre-finsh Metl
COMMERCIAL	Exterior Wall 1	28	Glass/Thermo.
COMMERCIAL	Exterior Wall 1	29	Cmt Comp Bd
COMMERCIAL	Exterior Wall 2	01	Minimum
COMMERCIAL	Exterior Wall 2	02	Masonite
COMMERCIAL	Exterior Wall 2	03	Below Average
COMMERCIAL	Exterior Wall 2	04	Single Siding
COMMERCIAL	Exterior Wall 2	05	Avg/Comp Wall
COMMERCIAL	Exterior Wall 2	06	Board & Batten
COMMERCIAL	Exterior Wall 2	07	Asbest Shingle
COMMERCIAL	Exterior Wall 2	08	Wood on Sheath
COMMERCIAL	Exterior Wall 2	09	Logs
COMMERCIAL	Exterior Wall 2	10	Above Average
COMMERCIAL	Exterior Wall 2	11	Clapboard
COMMERCIAL	Exterior Wall 2	12	Cedar or Redwd
COMMERCIAL	Exterior Wall 2	13	Pre-Fab Wood
COMMERCIAL	Exterior Wall 2	14	Wood Shingle
COMMERCIAL	Exterior Wall 2	15	Concr/Cinder
COMMERCIAL	Exterior Wall 2	16	Stucco on Wood
COMMERCIAL	Exterior Wall 2	17	Stucco/Masonry
COMMERCIAL	Exterior Wall 2	18	Asphalt
COMMERCIAL	Exterior Wall 2	19	Brick Veneer
COMMERCIAL	Exterior Wall 2	20	Brick/Masonry
COMMERCIAL	Exterior Wall 2	21	Stone/Masonry
COMMERCIAL	Exterior Wall 2	22	Precast Panel
COMMERCIAL	Exterior Wall 2	23	Pre-cast Concr
COMMERCIAL	Exterior Wall 2	24	Reinforc Concr
COMMERCIAL	Exterior Wall 2	25	Vinyl Siding
COMMERCIAL	Exterior Wall 2	26	Aluminum Sidng
COMMERCIAL	Exterior Wall 2	27	Pre-finsh Metl
COMMERCIAL	Exterior Wall 2	28	Glass/Thermo.
COMMERCIAL	Exterior Wall 2	29	Cmt Comp Bd
COMMERCIAL	Frame Type	01	NONE
COMMERCIAL	Frame Type	02	WOOD FRAME
COMMERCIAL	Frame Type	03	MASONRY
COMMERCIAL	Frame Type	04	REINF. CONCR
COMMERCIAL	Frame Type	05	STEEL
COMMERCIAL	Frame Type	06	FIREPRF STEEL
COMMERCIAL	Frame Type	07	SPECIAL
COMMERCIAL	Grade	01	AAAA
COMMERCIAL	Grade	02	AAA
COMMERCIAL	Grade	03	AA
COMMERCIAL	Grade	04	A+
COMMERCIAL	Grade	05	A
COMMERCIAL	Grade	06	A-
COMMERCIAL	Grade	07	B+
COMMERCIAL	Grade	08	B
COMMERCIAL	Grade	09	B-
COMMERCIAL	Grade	1	
COMMERCIAL	Grade	10	C+
COMMERCIAL	Grade	11	C

ALLOWABLE CONSTRUCTION ENTRIES
WINDHAM, NH

Building Type	Attribute	Valid Code	Description
COMMERCIAL	Grade	12	C-
COMMERCIAL	Grade	13	D+
COMMERCIAL	Grade	14	D
COMMERCIAL	Grade	15	D-
COMMERCIAL	Grade	16	E+
COMMERCIAL	Grade	17	E
COMMERCIAL	Grade	18	E
COMMERCIAL	Grade	2	
COMMERCIAL	Grade	3	
COMMERCIAL	Grade	4	
COMMERCIAL	Grade	5	
COMMERCIAL	Grade	6	
COMMERCIAL	Grade	7	
COMMERCIAL	Grade	8	
COMMERCIAL	Grade	9	
COMMERCIAL	Heat/AC	00	NONE
COMMERCIAL	Heat/AC	01	HEAT/AC PKGS
COMMERCIAL	Heat/AC	02	HEAT/AC SPLIT
COMMERCIAL	Heat/AC	03	DEFAULT
COMMERCIAL	Heating Fuel	01	Coal or Wood
COMMERCIAL	Heating Fuel	02	Oil
COMMERCIAL	Heating Fuel	03	Gas
COMMERCIAL	Heating Fuel	04	Electric
COMMERCIAL	Heating Fuel	05	Solar Assisted
COMMERCIAL	Heating Type	01	None
COMMERCIAL	Heating Type	02	Floor Furnace
COMMERCIAL	Heating Type	03	Hot Air-no Duc
COMMERCIAL	Heating Type	04	Forced Air-Duc
COMMERCIAL	Heating Type	05	Hot Water
COMMERCIAL	Heating Type	06	Steam
COMMERCIAL	Heating Type	07	Electr Basebrd
COMMERCIAL	Heating Type	08	Radiant
COMMERCIAL	Interior Floor 1	01	Dirt/None
COMMERCIAL	Interior Floor 1	02	Minimum/Plywd
COMMERCIAL	Interior Floor 1	03	Concr-Finished
COMMERCIAL	Interior Floor 1	04	Concr Abv Grad
COMMERCIAL	Interior Floor 1	05	Vinyl/Asphalt
COMMERCIAL	Interior Floor 1	06	Inlaid Sht Gds
COMMERCIAL	Interior Floor 1	07	Cork Tile
COMMERCIAL	Interior Floor 1	08	Average
COMMERCIAL	Interior Floor 1	09	Pine/Soft Wood
COMMERCIAL	Interior Floor 1	10	Terrazzo Monol
COMMERCIAL	Interior Floor 1	11	Ceram Clay Til
COMMERCIAL	Interior Floor 1	12	Hardwood
COMMERCIAL	Interior Floor 1	13	Parquet
COMMERCIAL	Interior Floor 1	14	Carpet
COMMERCIAL	Interior Floor 1	15	Quarry Tile
COMMERCIAL	Interior Floor 1	16	Terrazzo Epoxy
COMMERCIAL	Interior Floor 1	17	Precast Concr
COMMERCIAL	Interior Floor 1	18	Slate
COMMERCIAL	Interior Floor 1	19	Marble
COMMERCIAL	Interior Floor 2	01	Dirt/None
COMMERCIAL	Interior Floor 2	02	Minimum/Plywd

ALLOWABLE CONSTRUCTION ENTRIES
WINDHAM, NH

Building Type	Attribute	Valid Code	Description
COMMERCIAL	Interior Floor 2	03	Concr-Finished
COMMERCIAL	Interior Floor 2	04	Concr Abv Grad
COMMERCIAL	Interior Floor 2	05	Vinyl/Asphalt
COMMERCIAL	Interior Floor 2	06	Inlaid Sht Gds
COMMERCIAL	Interior Floor 2	07	Cork Tile
COMMERCIAL	Interior Floor 2	08	Average
COMMERCIAL	Interior Floor 2	09	Pine/Soft Wood
COMMERCIAL	Interior Floor 2	10	Terrazzo Monol
COMMERCIAL	Interior Floor 2	11	Ceram Clay Til
COMMERCIAL	Interior Floor 2	12	Hardwood
COMMERCIAL	Interior Floor 2	13	Parquet
COMMERCIAL	Interior Floor 2	14	Carpet
COMMERCIAL	Interior Floor 2	15	Quarry Tile
COMMERCIAL	Interior Floor 2	16	Terrazzo Epoxy
COMMERCIAL	Interior Floor 2	17	Precast Concr
COMMERCIAL	Interior Floor 2	18	Slate
COMMERCIAL	Interior Floor 2	19	Marble
COMMERCIAL	Interior Wall 1	01	Minim/Masonry
COMMERCIAL	Interior Wall 1	02	Wall Brd/Wood
COMMERCIAL	Interior Wall 1	03	Plastered
COMMERCIAL	Interior Wall 1	04	Plywood Panel
COMMERCIAL	Interior Wall 1	05	Drywall/Sheet
COMMERCIAL	Interior Wall 1	06	Cust Wd Panel
COMMERCIAL	Interior Wall 1	07	K PINE/A WD
COMMERCIAL	Interior Wall 1	08	Average
COMMERCIAL	Interior Wall 2	01	Minim/Masonry
COMMERCIAL	Interior Wall 2	02	Wall Brd/Wood
COMMERCIAL	Interior Wall 2	03	Plastered
COMMERCIAL	Interior Wall 2	04	Plywood Panel
COMMERCIAL	Interior Wall 2	05	Drywall/Sheet
COMMERCIAL	Interior Wall 2	06	Cust Wd Panel
COMMERCIAL	Interior Wall 2	07	K PINE/A WD
COMMERCIAL	Interior Wall 2	08	Average
COMMERCIAL	Roof Cover	01	Metal/Tin
COMMERCIAL	Roof Cover	02	Rolled Compos
COMMERCIAL	Roof Cover	03	Asph/F Gls/Cmp
COMMERCIAL	Roof Cover	04	Tar & Gravel
COMMERCIAL	Roof Cover	05	Corrugated Asb
COMMERCIAL	Roof Cover	06	Asbestos Shing
COMMERCIAL	Roof Cover	07	Concrete Tile
COMMERCIAL	Roof Cover	08	Clay Tile
COMMERCIAL	Roof Cover	09	Enam Mtl Shing
COMMERCIAL	Roof Cover	10	Wood Shingle
COMMERCIAL	Roof Cover	11	Slate
COMMERCIAL	Roof Structure	01	Flat
COMMERCIAL	Roof Structure	02	Shed
COMMERCIAL	Roof Structure	03	Gable/Hip
COMMERCIAL	Roof Structure	04	Wood Truss
COMMERCIAL	Roof Structure	05	Salt Box
COMMERCIAL	Roof Structure	06	Mansard
COMMERCIAL	Roof Structure	07	Gambrel
COMMERCIAL	Roof Structure	08	Irregular
COMMERCIAL	Roof Structure	09	Rigid Frm/BJst

ALLOWABLE CONSTRUCTION ENTRIES
WINDHAM, NH

Building Type	Attribute	Valid Code	Description
COMMERCIAL	Roof Structure	10	Steel Frm/Trus
COMMERCIAL	Roof Structure	11	Bowstring Trus
COMMERCIAL	Roof Structure	12	Reinforc Concr
COMMERCIAL	Roof Structure	13	Prestres Concr
COMMERCIAL	Rooms/Prtns	01	LIGHT
COMMERCIAL	Rooms/Prtns	02	AVERAGE
COMMERCIAL	Rooms/Prtns	03	ABOVE AVERAGE
CONDO UNIT	AC Type:	01	None
CONDO UNIT	AC Type:	02	Heat Pump
CONDO UNIT	AC Type:	03	Central
CONDO UNIT	AC Type:	04	Unit/AC
CONDO UNIT	AC Type:	05	Vapor Cooler
CONDO UNIT	AC Type:	06	% Central
CONDO UNIT	Bath Style:	01	Old Style
CONDO UNIT	Bath Style:	02	Average
CONDO UNIT	Bath Style:	03	Modern
CONDO UNIT	CNS_BATHRM_STYLE2	01	Old Style
CONDO UNIT	CNS_BATHRM_STYLE2	02	Average
CONDO UNIT	CNS_BATHRM_STYLE2	03	Modern
CONDO UNIT	CNS_BATHRM_STYLE3	01	Old Style
CONDO UNIT	CNS_BATHRM_STYLE3	02	Average
CONDO UNIT	CNS_BATHRM_STYLE3	03	Modern
CONDO UNIT	CNS_PARK_OWN	T	Typical
CONDO UNIT	CNS_PARK_TANDEM	01	None
CONDO UNIT	CNS_PARK_TANDEM	02	Heat Pump
CONDO UNIT	CNS_PARK_TANDEM	03	Central
CONDO UNIT	CNS_PARK_TANDEM	04	Unit/AC
CONDO UNIT	CNS_PARK_TANDEM	05	Vapor Cooler
CONDO UNIT	CNS_PARK_TANDEM	06	% Central
CONDO UNIT	CNS_PARK_TYPE	T	Typicall
CONDO UNIT	CNS_USRFLD_300	50-BRI	
CONDO UNIT	Grade	01	AAAA
CONDO UNIT	Grade	02	AAA
CONDO UNIT	Grade	03	AA
CONDO UNIT	Grade	04	A+
CONDO UNIT	Grade	05	A
CONDO UNIT	Grade	06	A-
CONDO UNIT	Grade	07	B+
CONDO UNIT	Grade	08	B
CONDO UNIT	Grade	09	B-
CONDO UNIT	Grade	1	
CONDO UNIT	Grade	10	C+
CONDO UNIT	Grade	11	C
CONDO UNIT	Grade	12	C-
CONDO UNIT	Grade	13	D+
CONDO UNIT	Grade	14	D
CONDO UNIT	Grade	15	D-
CONDO UNIT	Grade	16	E+
CONDO UNIT	Grade	17	E
CONDO UNIT	Grade	18	E-
CONDO UNIT	Grade	2	
CONDO UNIT	Grade	3	
CONDO UNIT	Grade	4	

ALLOWABLE CONSTRUCTION ENTRIES
WINDHAM, NH

Building Type	Attribute	Valid Code	Description
CONDO UNIT	Grade	5	
CONDO UNIT	Grade	6	
CONDO UNIT	Grade	7	
CONDO UNIT	Grade	8	
CONDO UNIT	Grade	9	
CONDO UNIT	Heat Fuel:	00	None
CONDO UNIT	Heat Fuel:	01	Coal or Wood
CONDO UNIT	Heat Fuel:	02	Oil
CONDO UNIT	Heat Fuel:	03	Gas
CONDO UNIT	Heat Fuel:	04	Electric
CONDO UNIT	Heat Fuel:	05	Solar Assisted
CONDO UNIT	Heat Type:	01	None
CONDO UNIT	Heat Type:	02	Floor Furnace
CONDO UNIT	Heat Type:	03	Hot Air-no Duc
CONDO UNIT	Heat Type:	04	Forced Air-Duc
CONDO UNIT	Heat Type:	05	Hot Water
CONDO UNIT	Heat Type:	06	Steam
CONDO UNIT	Heat Type:	07	Electr Basebrd
CONDO UNIT	Heat Type:	08	Radiant
CONDO UNIT	Heat Type:	09	Geothermal
CONDO UNIT	Interior Floor 1	01	Dirt/None
CONDO UNIT	Interior Floor 1	02	Minimum/Plywd
CONDO UNIT	Interior Floor 1	03	Concr-Finished
CONDO UNIT	Interior Floor 1	04	Concr Abv Grad
CONDO UNIT	Interior Floor 1	05	Vinyl/Asphalt
CONDO UNIT	Interior Floor 1	06	Inlaid Sht Gds
CONDO UNIT	Interior Floor 1	07	Cork Tile
CONDO UNIT	Interior Floor 1	08	Average/Typ
CONDO UNIT	Interior Floor 1	09	Pine/Soft Wood
CONDO UNIT	Interior Floor 1	10	Terrazzo Monol
CONDO UNIT	Interior Floor 1	11	Ceramic Tile
CONDO UNIT	Interior Floor 1	12	Hardwood
CONDO UNIT	Interior Floor 1	13	Parquet
CONDO UNIT	Interior Floor 1	14	Carpet
CONDO UNIT	Interior Floor 1	15	Quarry Tile
CONDO UNIT	Interior Floor 1	16	Terrazzo Epoxy
CONDO UNIT	Interior Floor 1	17	Precast Concr
CONDO UNIT	Interior Floor 1	18	Slate
CONDO UNIT	Interior Floor 1	19	Marble
CONDO UNIT	Interior Floor 2	01	Dirt/None
CONDO UNIT	Interior Floor 2	02	Minimum/Plywd
CONDO UNIT	Interior Floor 2	03	Concr-Finished
CONDO UNIT	Interior Floor 2	04	Concr Abv Grad
CONDO UNIT	Interior Floor 2	05	Vinyl/Asphalt
CONDO UNIT	Interior Floor 2	06	Inlaid Sht Gds
CONDO UNIT	Interior Floor 2	07	Cork Tile
CONDO UNIT	Interior Floor 2	08	Average/Typ
CONDO UNIT	Interior Floor 2	09	Pine/Soft Wood
CONDO UNIT	Interior Floor 2	10	Terrazzo Monol
CONDO UNIT	Interior Floor 2	11	Ceramic Tile
CONDO UNIT	Interior Floor 2	12	Hardwood
CONDO UNIT	Interior Floor 2	13	Parquet
CONDO UNIT	Interior Floor 2	14	Carpet

ALLOWABLE CONSTRUCTION ENTRIES
WINDHAM, NH

Building Type	Attribute	Valid Code	Description
CONDO UNIT	Interior Floor 2	15	Quarry Tile
CONDO UNIT	Interior Floor 2	16	Terrazzo Epoxy
CONDO UNIT	Interior Floor 2	17	Precast Concr
CONDO UNIT	Interior Floor 2	18	Slate
CONDO UNIT	Interior Floor 2	19	Marble
CONDO UNIT	Interior Wall 1:	01	Minim/Masonry
CONDO UNIT	Interior Wall 1:	02	Wall Brd/Wood
CONDO UNIT	Interior Wall 1:	03	Plastered
CONDO UNIT	Interior Wall 1:	04	Plywood Panel
CONDO UNIT	Interior Wall 1:	05	Drywall/Sheet
CONDO UNIT	Interior Wall 1:	06	Cust Wd Panel
CONDO UNIT	Interior Wall 1:	07	K PINE/A WD
CONDO UNIT	Interior Wall 1:	08	Average
CONDO UNIT	Interior Wall 2:	01	Minim/Masonry
CONDO UNIT	Interior Wall 2:	02	Wall Brd/Wood
CONDO UNIT	Interior Wall 2:	03	Plastered
CONDO UNIT	Interior Wall 2:	04	Plywood Panel
CONDO UNIT	Interior Wall 2:	05	Drywall/Sheet
CONDO UNIT	Interior Wall 2:	06	Cust Wd Panel
CONDO UNIT	Interior Wall 2:	07	K PINE/A WD
CONDO UNIT	Interior Wall 2:	08	Average
CONDO UNIT	Kitchen Style:	01	Old Style
CONDO UNIT	Kitchen Style:	02	Standard
CONDO UNIT	Kitchen Style:	03	Abv Std
CONDO UNIT	Ttl Bathrms:	.1	1 Half
CONDO UNIT	Ttl Bathrms:	.2	2 Half baths
CONDO UNIT	Ttl Bathrms:	.5	1 Half
CONDO UNIT	Ttl Bathrms:	0	
CONDO UNIT	Ttl Bathrms:	0.5	1 Half
CONDO UNIT	Ttl Bathrms:	1	1 Full
CONDO UNIT	Ttl Bathrms:	1.1	1 Full 1 Half
CONDO UNIT	Ttl Bathrms:	1.2	1 Full 2 Half
CONDO UNIT	Ttl Bathrms:	1.3	1 Full 3 Half
CONDO UNIT	Ttl Bathrms:	1.4	1 Full 4 Half
CONDO UNIT	Ttl Bathrms:	1.5	1 Full 1 Half
CONDO UNIT	Ttl Bathrms:	2	2 Full
CONDO UNIT	Ttl Bathrms:	2.1	2 Full 1 Half
CONDO UNIT	Ttl Bathrms:	2.2	2 Full 2 Half
CONDO UNIT	Ttl Bathrms:	2.3	2 Full 3 Half
CONDO UNIT	Ttl Bathrms:	2.4	2 Full 4 Half
CONDO UNIT	Ttl Bathrms:	2.5	2 1/2 Bathrms
CONDO UNIT	Ttl Bathrms:	3	3 Full
CONDO UNIT	Ttl Bathrms:	3.1	3 Full 1 Half
CONDO UNIT	Ttl Bathrms:	3.2	3 Full 2 Half
CONDO UNIT	Ttl Bathrms:	3.3	3 Full 3 Half
CONDO UNIT	Ttl Bathrms:	3.4	3 Full 4 Half
CONDO UNIT	Ttl Bathrms:	3.5	3 1/2 Bathrms
CONDO UNIT	Ttl Bathrms:	4	4 Full
CONDO UNIT	Ttl Bathrms:	4.1	4 Full 1 Half
CONDO UNIT	Ttl Bathrms:	4.2	4 Full 2 Half
CONDO UNIT	Ttl Bathrms:	4.3	4 Full 3 Half
CONDO UNIT	Ttl Bathrms:	4.4	4 Full 4 Half
CONDO UNIT	Ttl Bathrms:	4.5	4 1/2 Bthrms

ALLOWABLE CONSTRUCTION ENTRIES
WINDHAM, NH

Building Type	Attribute	Valid Code	Description
CONDO UNIT	Ttl Bathrms:	5	5 Full
CONDO UNIT	Ttl Bathrms:	5.1	5 Full 1 Half
CONDO UNIT	Ttl Bathrms:	5.2	5 Full 2 Half
CONDO UNIT	Ttl Bathrms:	5.3	5 Full 3 Half
CONDO UNIT	Ttl Bathrms:	5.4	5 Full 4 Half
CONDO UNIT	Ttl Bathrms:	5.5	5 1/2 Bathrms
CONDO UNIT	Ttl Bathrms:	6	6 Full
CONDO UNIT	Ttl Bathrms:	6.1	6 Full 1 Half
CONDO UNIT	Ttl Bathrms:	6.2	6 Full 2 Half
CONDO UNIT	Ttl Bathrms:	6.3	6 Full 3 Half
CONDO UNIT	Ttl Bathrms:	6.4	6 Full 4 Half
CONDO UNIT	Ttl Bathrms:	6.5	6 1/2 Bathrms
CONDO UNIT	Ttl Bathrms:	7	7 Full
CONDO UNIT	Ttl Bathrms:	7.1	7 Full 1 Half
CONDO UNIT	Ttl Bathrms:	7.2	7 Full 2 Half
CONDO UNIT	Ttl Bathrms:	7.3	7 Full 3 Half
CONDO UNIT	Ttl Bathrms:	7.4	7 Full 4 Half
CONDO UNIT	Ttl Bathrms:	7.5	7 1/2 Bathrms
CONDO UNIT	Ttl Bathrms:	8	8 Full
CONDO UNIT	Ttl Bathrms:	8.1	8 Full 1 Half
CONDO UNIT	Ttl Bathrms:	8.2	8 Full 2 Half
CONDO UNIT	Ttl Bathrms:	8.3	8 Full 3 Half
CONDO UNIT	Ttl Bathrms:	8.4	8 Full 4 Half
CONDO UNIT	Ttl Bathrms:	8.5	8 1/2 Bathrms
CONDO UNIT	Ttl Bathrms:	9	9 + Bathrooms
CONDO UNIT	Ttl Bedrms:	00	
CONDO UNIT	Ttl Bedrms:	01	1 Bedroom
CONDO UNIT	Ttl Bedrms:	02	2 Bedrooms
CONDO UNIT	Ttl Bedrms:	03	3 Bedrooms
CONDO UNIT	Ttl Bedrms:	04	4 Bedrooms
CONDO UNIT	Ttl Bedrms:	05	5 Bedrooms
CONDO UNIT	Ttl Bedrms:	06	6 Bedrooms
CONDO UNIT	Ttl Bedrms:	07	7 Bedrooms
CONDO UNIT	Ttl Bedrms:	08	8 Bedrooms
CONDO UNIT	Ttl Bedrms:	09	9+ Bedrooms
CONDO MAIN	Exterior Wall 1:	01	Minimum
CONDO MAIN	Exterior Wall 1:	02	Masonite
CONDO MAIN	Exterior Wall 1:	03	Below Average
CONDO MAIN	Exterior Wall 1:	04	Single Siding
CONDO MAIN	Exterior Wall 1:	05	Avg/Comp Wall
CONDO MAIN	Exterior Wall 1:	06	Board & Batten
CONDO MAIN	Exterior Wall 1:	07	Asbest Shingle
CONDO MAIN	Exterior Wall 1:	08	Wood on Sheath
CONDO MAIN	Exterior Wall 1:	09	Logs
CONDO MAIN	Exterior Wall 1:	10	Above Average
CONDO MAIN	Exterior Wall 1:	11	Clapboard
CONDO MAIN	Exterior Wall 1:	12	Cedar or Redwd
CONDO MAIN	Exterior Wall 1:	13	Pre-Fab Wood
CONDO MAIN	Exterior Wall 1:	14	Wood Shingle
CONDO MAIN	Exterior Wall 1:	15	Concr/Cinder
CONDO MAIN	Exterior Wall 1:	16	Stucco on Wood
CONDO MAIN	Exterior Wall 1:	17	Stucco/Masonry
CONDO MAIN	Exterior Wall 1:	18	Asphalt

ALLOWABLE CONSTRUCTION ENTRIES
WINDHAM, NH

Building Type	Attribute	Valid Code	Description
CONDO MAIN	Exterior Wall 1:	19	Brick Veneer
CONDO MAIN	Exterior Wall 1:	20	Brick/Masonry
CONDO MAIN	Exterior Wall 1:	21	Stone/Masonry
CONDO MAIN	Exterior Wall 1:	22	Precast Panel
CONDO MAIN	Exterior Wall 1:	23	Pre-cast Concr
CONDO MAIN	Exterior Wall 1:	24	Reinforc Concr
CONDO MAIN	Exterior Wall 1:	25	Vinyl Siding
CONDO MAIN	Exterior Wall 1:	26	Aluminum Sidng
CONDO MAIN	Exterior Wall 1:	27	Pre-Finsh Metl
CONDO MAIN	Exterior Wall 1:	28	Glass/Thermo.
CONDO MAIN	Exterior Wall 1:	29	Cmt Comp Bd
CONDO MAIN	Exterior Wall 2:	01	Minimum
CONDO MAIN	Exterior Wall 2:	02	Masonite
CONDO MAIN	Exterior Wall 2:	03	Below Average
CONDO MAIN	Exterior Wall 2:	04	Single Siding
CONDO MAIN	Exterior Wall 2:	05	Avg/Comp Wall
CONDO MAIN	Exterior Wall 2:	06	Board & Batten
CONDO MAIN	Exterior Wall 2:	07	Asbest Shingle
CONDO MAIN	Exterior Wall 2:	08	Wood on Sheath
CONDO MAIN	Exterior Wall 2:	09	Logs
CONDO MAIN	Exterior Wall 2:	10	Above Average
CONDO MAIN	Exterior Wall 2:	11	Clapboard
CONDO MAIN	Exterior Wall 2:	12	Cedar or Redwd
CONDO MAIN	Exterior Wall 2:	13	Pre-Fab Wood
CONDO MAIN	Exterior Wall 2:	14	Wood Shingle
CONDO MAIN	Exterior Wall 2:	15	Concr/Cinder
CONDO MAIN	Exterior Wall 2:	16	Stucco on Wood
CONDO MAIN	Exterior Wall 2:	17	Stucco/Masonry
CONDO MAIN	Exterior Wall 2:	18	Asphalt
CONDO MAIN	Exterior Wall 2:	19	Brick Veneer
CONDO MAIN	Exterior Wall 2:	20	Brick/Masonry
CONDO MAIN	Exterior Wall 2:	21	Stone/Masonry
CONDO MAIN	Exterior Wall 2:	22	Precast Panel
CONDO MAIN	Exterior Wall 2:	23	Pre-cast Concr
CONDO MAIN	Exterior Wall 2:	24	Reinforc Concr
CONDO MAIN	Exterior Wall 2:	25	Vinyl Siding
CONDO MAIN	Exterior Wall 2:	26	Aluminum Sidng
CONDO MAIN	Exterior Wall 2:	27	Pre-Finsh Metl
CONDO MAIN	Exterior Wall 2:	28	Glass/Thermo.
CONDO MAIN	Exterior Wall 2:	29	Cmt Comp Bd
CONDO MAIN	Foundation	1	
CONDO MAIN	Foundation	2	
CONDO MAIN	Foundation	3	
CONDO MAIN	Foundation	4	
CONDO MAIN	Foundation	5	
CONDO MAIN	Foundation	6	
CONDO MAIN	Foundation	7	
CONDO MAIN	Foundation	8	
CONDO MAIN	Foundation	9	
CONDO MAIN	Grade	01	AAAA
CONDO MAIN	Grade	02	AAA
CONDO MAIN	Grade	03	AA
CONDO MAIN	Grade	04	A+

ALLOWABLE CONSTRUCTION ENTRIES
WINDHAM, NH

Building Type	Attribute	Valid Code	Description
CONDO MAIN	Grade	05	A
CONDO MAIN	Grade	06	A-
CONDO MAIN	Grade	07	B+
CONDO MAIN	Grade	08	B
CONDO MAIN	Grade	09	B-
CONDO MAIN	Grade	1	
CONDO MAIN	Grade	10	C+
CONDO MAIN	Grade	11	C
CONDO MAIN	Grade	12	C-
CONDO MAIN	Grade	13	D+
CONDO MAIN	Grade	14	D
CONDO MAIN	Grade	15	D-
CONDO MAIN	Grade	16	E+
CONDO MAIN	Grade	17	E
CONDO MAIN	Grade	18	E-
CONDO MAIN	Grade	2	
CONDO MAIN	Grade	3	
CONDO MAIN	Grade	4	
CONDO MAIN	Grade	5	
CONDO MAIN	Grade	6	
CONDO MAIN	Grade	7	
CONDO MAIN	Grade	8	
CONDO MAIN	Grade	9	
CONDO MAIN	Roof Cover	01	Metal/Tin
CONDO MAIN	Roof Cover	02	Rolled Compos
CONDO MAIN	Roof Cover	03	Asph/F Gls/Cmp
CONDO MAIN	Roof Cover	04	Tar & Gravel
CONDO MAIN	Roof Cover	05	Corrugated Asb
CONDO MAIN	Roof Cover	06	Asbestos Shing
CONDO MAIN	Roof Cover	07	Concrete Tile
CONDO MAIN	Roof Cover	08	Clay Tile
CONDO MAIN	Roof Cover	09	Enam Mtl Shing
CONDO MAIN	Roof Cover	10	Wood Shingle
CONDO MAIN	Roof Cover	11	Slate
CONDO MAIN	Roof Structure	01	Flat
CONDO MAIN	Roof Structure	02	Shed
CONDO MAIN	Roof Structure	03	Gable/Hip
CONDO MAIN	Roof Structure	04	Wood Truss
CONDO MAIN	Roof Structure	05	Salt Box
CONDO MAIN	Roof Structure	06	Mansard
CONDO MAIN	Roof Structure	07	Gambrel
CONDO MAIN	Roof Structure	08	Irregular
CONDO MAIN	Roof Structure	09	Rigid Frm/BJst
CONDO MAIN	Roof Structure	10	Steel Frm/Trus
CONDO MAIN	Roof Structure	11	Bowstring Trus
CONDO MAIN	Roof Structure	12	Reinforc Concr
CONDO MAIN	Roof Structure	13	Prestres Concr
CONDO MAIN	Xtra Field 1:	50-BRI	

Complex Codes Report
WINDHAM, NH

Condo Cmplx	Description	Num Lvl	Num Units	Pct Ownshp	Complex Adj
11	Three Indust	1	10	1000%	1.00
12	28 Haverhill	1	4	2500%	1.00
13	22 Haverhill	1	4	2500%	1.00
14	31 Lowell RD	3	7		1.00
15	Whispering	1	80	125%	1.00
16	3 Lexington Rd	1	4	2500%	1.00
17	W Meadow I	1	60	167%	1.00
18	Hadleigh Woods	1	62	161%	1.00
19	Lamplighter	1	60	167%	1.00
2	Vlg of Windham	1	38	263%	1.00
20	Two Colonial	1	4	2500%	1.00
21	W Meadow II	1	58	172%	1.00
22	Braemar Woods	1	24	417%	1.00
23	Granite Hill	1	5	20%	1.00
24	Lakeview	1	24	417%	1.00
25	Golden Brk	1	5	2000%	1.00
3	Hadley Family	1	2	5000%	1.00
4	Country Manor	2	16	625%	1.00
5	Wynridge	1	35	286%	1.00
6	Heron Cove	1	4	2500%	1.00
7	Birch Hill	1	26	385%	1.00
8	Bokelia	1	4	2500%	1.00
9	Hardwood	1	82	122%	1.00

Condo Unit Location Report
WINDHAM, NH

Condo Complex	Unit Location	Description	Percent Adjustment
11	1	Commercial	100
12	1	Industrial	100
13	1	Level One	90
13	2	Level Two	90
14	1	Main Center	100
14	2	Annex	90
14	3	Rear Center	100
14	4	Annex/Walk-up	75
15	1	End Unit WO	105
15	2	Mid Unit WO	100
15	3	End Unit BH	95
15	4	Mid Unit BH	90
16	01	Industrial	100
17	1	End Unit WO	105
17	2	Mid Unit WO	100
17	3	End Unit BH	95
17	4	Mid Unit BH	90
18	1	Duplex	100
19	1	End Unit	100
19	2	Mid Unit	100
2	1	End Att FGR	100
2	2	End Det FGR	98
2	3	Mid Unit	95
20	1	First Floor	100
20	2	Second Floor	100
21	1	Bsmt W/O	100
21	2	Bsmt B/H	90
21	3	Cul-de-sac	100

Condo Unit Location Report
WINDHAM, NH

Condo Complex	Unit Location	Description	Percent Adjustment
22	1	End Unit	100
22	2	Mid Unit	98
23	1	Waterfront	100
23	2	Non Wtrfrnt	90
24	1	Main Drive	100
24	2	Cul-de-sac	105
25	1	Main Bldg	100
25	2	Rear Bldg	100
3	1	Waterfront	150
3	2	Water Access	100
4	1	First Floor	100
4	2	Second Floor	100
5	1	End Unit	100
5	2	Mid Unit	95
6	1	Waterfront	100
7	1	End Unit	102
7	2	Mid Unit	100
8	1	END UNIT	105
8	2	MID UNIT	100
9	1	End Unit	105
9	2	Mid Unit	100

Condo Unit Type Report
WINDHAM, NH

Condo Complex	Unit Type	Description	Percent Adjustment	RCN Override
11	1	Office Utility	100	
11	2	Lt Ind Utility	90	
12	1	Whse Utility	100	
12	2	Office Utility	110	
13	1	Whse Utility	100	
13	2	Office Utility	110	
14	1	Office Utility	100	
14	2	Med Office Uti	110	
15	1	Townhouse	100	
16	01	Ind Utility	100	
17	1	Townhouse	100	
18	1	Finished Loft	100	
18	2	Unfin loft	80	
19	1	Townhouse	100	
2	1	Townhouse	100	
20	1	Garden Style	100	
21	1	Detached	100	
22	1	Townhouse	100	
23	1	Detached		
24	1	Detached	100	
25	1	Retail/Service	100	
25	2	Service/Whse	95	

Condo Unit Type Report
WINDHAM, NH

Condo Complex	Unit Type	Description	Percent Adjustment	RCN Override
3	1	Detached	125	
4	1	Garden Style	100	
5	1	Townhouse	100	
6	1	Townhouse	100	
7	1	Townhouse	100	
8	1	TOWNHOUSE	100	
9	1	Townhouse	100	

Town of Windham Sales Report - Condominium - April 1, 2008 - April 1, 2010
Revaluation Data

GIS ID	Unit	Location	Condo Complex Name	Use Code	Year Built	Living Area (SF)	Bedrooms	Full Bath	Half Bath	Sale Date	Price	Val Code
11-A-310	1	28 HAVERHILL RD #1	RTE 111 WHSE CONDO	4021	1985	2,240	0	0	1	07/01/09	$173,000	00
11-A-700	48	48 HICKORY LN	BIRCH HILL	1020	1987	1,448	2	1	1	07/24/09	$245,000	00
11-A-700	33	33 HICKORY LN	BIRCH HILL	1020	1987	1,448	2	2	1	07/02/09	$249,933	00
11-A-700	31	31 HICKORY LN	BIRCH HILL	1020	1987	1,448	2	2	1	07/02/09	$250,000	00
14-B-10	21	21 BRAEMAR RD	BRAEMAR WOODS	1020	1985	1,548	2	1	1	08/28/08	$199,933	00
14-B-10	6	6 BRAEMAR RD	BRAEMAR WOODS	1020	1985	1,548	2	2	1	07/31/09	$239,000	00
11-A-650	26	26 STACEY CIR	HARDWOOD HEIGHTS	1020	1987	1,504	2	2	1	10/02/08	$170,000	00
11-A-650	41	41 STACEY CIR	HARDWOOD HEIGHTS	1020	1987	1,336	2	2	1	03/02/10	$183,000	00
11-A-650	57	57 STACEY CIR	HARDWOOD HEIGHTS	1020	1987	1,571	2	2	1	10/19/09	$213,000	00
11-A-650	6	6 STACEY CIR	HARDWOOD HEIGHTS	1020	1987	1,336	2	2	1	05/21/08	$237,000	00
17-J-85	1	1 HERON COVE	HERON COVE	1020	1987	1,814	2	2	1	09/04/09	$540,000	00
17-I-201	17	23 HARVEST RD	LAKEVIEW FARM CONDOS	1025	2008	2,704	3	2	1	11/10/09	$375,000	00
17-I-201	21	15 HARVEST RD	LAKEVIEW FARM CONDOS	1025	2008	2,286	2	2	0	07/23/08	$402,533	00
17-I-201	4	12 HARVEST RD	LAKEVIEW FARM CONDOS	1025	2009	2,790	2	2	1	12/04/09	$419,933	00
17-I-201	16	25 HARVEST RD	LAKEVIEW FARM CONDOS	1025	2008	3,012	3	2	1	08/06/08	$419,933	00
17-I-201	19	19 HARVEST RD	LAKEVIEW FARM CONDOS	1025	2009	2,810	3	3	1	03/17/09	$514,800	00
8-B-6300	8.31	56 MOUNTAIN VLG RD	LAMPLIGHTER VILLAGE	1020	2004	1,508	2	2	1	10/23/09	$249,000	00
8-B-6300	3.9	20 MOUNTAIN VLG RD	LAMPLIGHTER VILLAGE	1020	2004	1,376	2	2	0	02/01/10	$257,000	00
8-B-6300	8.31	56 MOUNTAIN VLG RD	LAMPLIGHTER VILLAGE	1020	2004	1,508	2	2	1	06/16/08	$262,533	00
8-B-6300	13.51	96 MOUNTAIN VLG RD	LAMPLIGHTER VILLAGE	1020	2004	1,458	2	2	0	12/30/09	$266,533	00
8-B-6300	15.59	31 FLAGSTONE WAY	LAMPLIGHTER VILLAGE	1020	2004	1,458	2	2	0	08/22/08	$305,000	00
8-B-5500	7	7 BRISTOL HILL RD	VILLAGES OF WINDHAM	1020	1987	1,624	2	2	1	07/30/09	$250,000	00
8-B-5500	67	67 GORDON MOUNTAIN RD	VILLAGES OF WINDHAM	1020	1987	1,660	2	2	0	07/31/08	$300,000	00
8-B-5500	43	33 GORDON MOUNTAIN RD	VILLAGES OF WINDHAM	1020	2007	1,912	2	2	1	06/03/08	$348,333	00
8-B-5500	31	34 GORDON MOUNTAIN RD	VILLAGES OF WINDHAM	1020	2006	1,968	2	2	0	04/01/08	$349,000	00
8-B-5500	32	36 GORDON MOUNTAIN RD	VILLAGES OF WINDHAM	1020	2006	2,010	2	2	1	08/11/09	$350,000	00
8-B-5500	52	52 GORDON MOUNTAIN RD	VILLAGES OF WINDHAM	1020	2007	1,968	2	2	0	08/07/08	$365,533	00
8-B-5500	53	54 GORDON MOUNTAIN RD	VILLAGES OF WINDHAM	1020	2007	1,936	2	2	0	12/04/08	$367,533	00
19-A-800	3.7	29 PLEASANT ST	WHISPERING WINDS	1025	2001	1,508	2	2	1	01/15/10	$190,000	00
19-A-800	4.2	16 PLEASANT ST	WHISPERING WINDS	1025	2001	1,522	2	2	1	03/02/10	$192,000	00
19-A-800	1.4	9 PLEASANT ST	WHISPERING WINDS	1025	2001	1,522	2	2	1	04/03/09	$200,000	00
19-A-800	11.1	85 PLEASANT ST	WHISPERING WINDS	1025	2001	1,522	2	2	1	06/02/09	$209,000	00
19-A-800	10.7	70 PLEASANT ST	WHISPERING WINDS	1025	2001	1,522	2	2	1	09/03/08	$210,000	00
19-A-800	3.4	23 PLEASANT ST	WHISPERING WINDS	1025	2001	1,522	2	2	1	09/29/09	$212,533	00
19-A-800	3.8	31 PLEASANT ST	WHISPERING WINDS	1025	2001	1,522	2	2	1	08/20/09	$214,933	00
19-A-800	12.2	80 PLEASANT ST	WHISPERING WINDS	1025	2001	1,522	2	2	1	07/29/08	$220,000	00
19-A-801	6.6	81 BROOKVIEW RD	WINDHAM MEADOWS	1025	2004	1,522	2	2	1	11/06/09	$189,000	00
19-A-801	5.8	64 BROOKVIEW RD	WINDHAM MEADOWS	1025	2004	1,522	2	2	1	08/06/09	$197,533	00
19-A-801	4.8	65 BROOKVIEW RD	WINDHAM MEADOWS	1025	2004	1,522	2	2	1	08/04/08	$209,000	00
19-A-802	35	20 MISTY MEADOW RD	WINDHAM MEADOWS II	1020	2010	1,774	2	2	0	02/25/10	$338,800	00
19-A-802	29	8 MISTY MEADOW RD	WINDHAM MEADOWS II	1020	2006	2,650	2	2	1	11/05/09	$350,000	00
19-A-802	6	12 BROOKVIEW RD	WINDHAM MEADOWS II	1020	2009	1,792	2	2	0	09/22/09	$367,000	00
19-A-802	53	11 MISTY MEADOW RD	WINDHAM MEADOWS II	1020	2009	1,758	2	3	0	11/13/09	$369,000	00

Town of Windham Sales Report - Condominium - April 1, 2008 - April 1, 2010

Revaluation Data

19-A-802	52	15 MISTY MEADOW RD	WINDHAM MEADOWS II	1020	2009	1,758	2	2	0	02/02/10	$372,533	00
19-A-802	50	19 MISTY MEADOW RD	WINDHAM MEADOWS II	1020	2010	2,046	2	2	0	03/01/10	$382,000	00
19-A-802	25	5 BROOKVIEW RD	WINDHAM MEADOWS II	1020	2008	2,042	2	2	0	06/03/08	$401,000	00
19-A-802	1	2 BROOKVIEW RD	WINDHAM MEADOWS II	1020	2007	2,580	2	2	1	04/20/09	$425,000	00
19-A-802	21	15 BROOKVIEW RD	WINDHAM MEADOWS II	1020	2006	2,742	2	3	1	10/23/09	$510,000	00
11-A-890	23	23 WYNRIDGE RD	WYNRIDGE	1020	1984	1,550	2	2	1	12/18/09	$210,000	00
11-A-890	32	32 WYNRIDGE RD	WYNRIDGE	1020	1984	1,540	2	2	1	07/20/09	$224,933	00
11-A-890	17	17 WYNRIDGE RD	WYNRIDGE	1020	1984	1,540	2	2	1	05/30/08	$255,000	00
11-A-890	30	30 WYNRIDGE RD	WYNRIDGE	1020	1984	1,761	2	3	1	08/13/08	$292,533	00

State of New Hampshire
Department of Revenue Administration

109 Pleasant Street
PO Box 1313, Concord, NH 03302-1313
Telephone (603) 271-2687
www.nh.gov/revenue

Kevin A. Clougherty
Commissioner

Margaret L. Fulton
Assistant Commissioner

PROPERTY APPRAISAL DIVISION
Stephan W. Hamilton
Director

Michael B. Martell, Sr.
Assistant Director

April 14, 2010

TOWN OF WINDHAM
OFFICE OF SELECTMEN
PO BOX 120
WINDHAM NH 03087

Dear Selectmen/Assessing Officials:

The Department of Revenue Administration is charged with the responsibility of annually equalizing the local assessed valuation of municipalities and unincorporated places throughout the state. The Department has conducted a sales-assessment ratio study using market sales, which have taken place in your town between October 1, 2008 and September 30, 2009. Based on this information, we have determined the average level of assessment of land, buildings and manufactured housing as of April 1, 2009.

The sales values have been determined from revenue stamps and verified whenever possible. When it appears that changes in the assessed values of properties have been made solely because of the sale price, the assessed values prior to the sale have been used.

Based on the enclosed survey, we have determined the overall equalization assessment- sales ratio for the land, buildings, and manufactured housing in your town for Tax Year **2009** to be **107%**. This ratio will be used to equalize the modified local assessed valuation for all land, buildings and manufactured housing in your municipality. This ratio does not include any public utility property in your town, nor will it be used to equalize the net local assessed valuation of public utilities.

We have also determined a median ratio for the land, buildings, and manufactured housing in your municipality for Tax Year **2009** to be **111**. The median ratio is the generally preferred measure of central tendency for assessment equity, monitoring appraisal performance, and determining reappraisal priorities, or evaluating the need for reappraisal. The median ratio, therefore, should be the ratio used to modify the market value of properties under review for abatement to adjust them in accordance with the overall ratio of all properties in your municipality.

In an effort to provide municipalities with more detailed information regarding their level of assessment (i.e., equalization ratio) and dispersion (i.e., coefficient of dispersion and price-related differential), we have prepared separate analysis sheets for various property types (stratum). See attached summary sheet showing your municipality's stratified figures and a further explanation of the D.R.A.'s stratified analysis.

Please review the enclosed list of sales used in determining your assessment- sales ratio. If any incorrect data has been used, or if you would like to meet with me to discuss this ratio or an alternate ratio methodology as outlined in the accompanying information sheet, please contact me immediately.

You will be notified of your municipality's total equalized valuation when the Department has completed its process of calculating the total equalized valuation.

Sincerely,

Linda C. Kennedy

Linda C. Kennedy,
Manager

S:\Equalization\2009\2009 RATIO mailing\2009FinalRatioLtr.doc

TDD Access: Relay NH 1-800-735-2964
Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

2009 FINAL FULL RATIO STUDY PREPARED BY DRA 4.14.10

WINDHAM ANY ALL PROPERTY USE CODES (Approved by Linda C. Kennedy)

REPORT CRITERIA

Ratios For Date Range: 10-01-2008 thru 09-30-2009 Sorted by: TID.EQYR.VERNO LOW-TO-HIGH
Ratios were calculated using stipulated year assessments.

CODES BELOW-LEFT WERE USED	CODES BELOW-RIGHT WERE NOT USED
[ANY] CLASS	CLASS []
[ANY] PROPS	PROPS []
[ANY] MODS	MODS []
[ANY] SPCLS	SPCLS []

CUSTOMIZED SELECT STATEMENTS AND SORTING PHRASES

No special select or sorting command statements were used

RATIO(S) USED FOR EQUALIZATION

	2009	2008	2007
Indicated Ratio:	107.0*	100.0	100.0

See Extended Statistics "*" below for 2009 ratio source.

BASIC STATISTICS SECTION (Not Trimmed)

SALES IN DATE RANGE	SALES USED	RESULTS
#Vernos: 212	#Sales in Strata: 211	
XXMoved: 1	#Sales Used: 130	Mean Ratio: 111.8%
#Sales: 211	%Sales Used: 62%	Median Ratio: 111.0%
#SALES w/PA34: 169	#Sales Used W/PA34: 115	WtMean Ratio: 107.2%
%Sales w/PA34: 80.1%	%Sales Used W/PA34: 88%	COD (median): 10.9
		Price Related Differential (PRD): 1.04

EXTENDED STATISTICS SECTION

RDC Town Code: 256	Weighted Mean: 107.0*	COD: 10.4	PRD: 1.04
Valid Sales: 130	Wt.Mean lo 90%CI: 103.3	COD lo 90%CI: 9.2	PRD lo 90%CI: 1.02
Trimmed Sales: 1	Wt.Mean up 90%CI: 110.2	COD up 90%CI: 11.9	PRD up 90%CI: 1.08
Untrimmed Sales: 129	Median Ratio: 111.0	Weighted COD: 11.0	COV: 14.0
Trim Factor: 3.0	Median lo 90%CI: 109.4	Med. Abs. Dev.: 8.8	25th Percentile: 102.3
Lo Trim Point: 49.65	Median up 90%CI: 112.7	Med. Pct. Dev.: 7.9	75th Percentile: 119.8
Up Trim Point: 172.4	Mean Ratio: 111.2	Coef. Conc. 10%: 54.6	Broaden Median: 110.9
Minimum Ratio: 59.0	Mean lo 90%CI: 108.9	Coef. Conc. 15%: 68.5	Geometric Mean: 110.0
Maximum Ratio: 187.7	Mean up 90%CI: 113.4	Coef. Conc. 20%: 80.8	Harmonic Mean: 108.8
Minimum Sale$: 91,000	Av. Sale Price: 381,706	Coef. Conc. 50%: 97.7	Std. Deviation: 15.5
Maximum Sale$: 1,695,000	Av. Market Value: 408,455	Coef. Conc. 100%: 100.0	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.

FORM
MS - 1

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SUMMARY INVENTORY OF VALUATION
FORM MS-1 FOR 2010

2010

LAND BUILDINGS	Lines 1 A, B, C, D, E, F & G List all improved and unimproved land - include wells, septic & paving. Lines 2 A, B, C, D & E List all buildings.	NUMBER OF ACRES	2010 ASSESSED VALUATION BY CITY/TOWN
1 VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4			
	A Current Use **(At Current Use Values)** RSA 79-A (See page 10)	1,189.65	$200,600
	B Conservation Restriction Assessment **(At Current Use Values)** RSA 79-B	0.00	$0
	C Discretionary Easement RSA 79-C	0.00	$0
	D Discretionary Preservation Easement RSA 79-D	0.00	$0
	E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F	0.00	$0
	F Residential Land (Improved and Unimproved Land)	10,636.00	$903,937,750
	G Commercial/Industrial Land (Do Not include Utility Land)	1,174.00	$74,238,250
	H Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E, 1F and 1G)	12,999.65	$978,376,600
	I Tax Exempt & Non-Taxable Land	2,537.00	$40,204,100
2 VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A and 3B			
	A Residential		$941,545,175
	B Manufactured Housing as defined in RSA 674:31		$63,700
	C Commercial/Industrial **(DO NOT Include Utility Buildings)**		$78,090,225
	D Discretionary Preservation Easement RSA 79-D Number of Structures	0	$0
	E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F # of Structures	0	$0
	F Total of Taxable Buildings (Sum of lines 2A, 2B, 2C, 2D and 2E)		$1,019,699,100
	G Tax Exempt & Non-Taxable Buildings		$90,722,700
3 UTILITIES (see RSA 83-F:1 V for complete definition)			
	A Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.)		$15,315,000
	B Other Utilities (Total of Section B from Utility Summary)		$0
4 MATURE WOOD and TIMBER RSA 79:5			$0
5 VALUATION BEFORE EXEMPTIONS (Total of Lines 1H, 2F, 3A, 3B and 4) This figure represents the gross sum of all taxable property in your municipality.			**$2,013,390,700**
6 Certain Disabled Veterans RSA 72:36-a (Paraplegic & Double Amputees Owning Specially Adapted Homesteads with V.A. Assistance)	Total # granted	0	$0
7 Improvements to Assist the Deaf RSA 72:38-b V	Total # granted	0	$0
8 Improvements to Assist Persons with Disabilities RSA 72:37-a	Total # granted	3	$448,430
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV (Standard Exemption Up To $150,000 maximum for each)	Total # granted	0	$0
10 Water and Air Pollution Control Exemptions RSA 72:12-a	Total # granted	0	$0
11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 minus Lines 6, 7, 8, 9, and 10) This figure will be used for calculating the total equalized value for your municipality.			**$2,012,942,270**
12 Blind Exemption RSA 72:37	Total # granted	5	
	Amount granted per exemption	$15,000	$75,000
13 Elderly Exemption RSA 72:39-a & b	Total # granted	75	$14,304,800
14 Deaf Exemption RSA 72:38-b	Total # granted	3	
	Amount granted per exemption	$15,000	$45,000
15 Disabled Exemption RSA 72:37-b	Total # granted	8	
	Amount granted per exemption	$160,000	$1,265,200

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UPDATED

MS-1
Rev. 7/2010

16 Wood-Heating Energy Systems Exemption RSA 72:70	Total # granted	0	$0
17 Solar Energy Exemption RSA 72:62	Total # granted	0	$0
18 Wind Powered Energy Systems Exemption RSA 72:66	Total # granted	0	$0
19 Additional School Dining/Dormitory/Kitchen Exemptions RSA 72:23 IV	Total # granted	0	$0
20 TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19)			$15,690,000
21 NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX IS COMPUTED (Line 11 minus Line 20)			$1,997,252,270
22 Less Utilities (Line 3A) Do NOT include the value of OTHER utilities listed in Line 3B.			$15,315,000
23 NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED (Line 21 minus Line 22)			$1,981,937,270

Additional notes (example: update, reval, changes to exemptions, mapping, increases to value, decreases to value, etc.)

UPDATED

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FORM
MS - 1

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2010

2010

UTILITY SUMMARY: ELECTRIC, HYDROELECTRIC, RENEWABLE-MISC., NUCLEAR, GAS/PIPELINE, WATER & SEWER

List by individual company/legal entity the valuation of operating plants employed in the production, distribution, and transmission of electricity, gas pipeline, water and petroleum products. Include ONLY the names of the companies listed on the Instruction Sheets. (See instructions page 11)

WHO APPRAISES AND ESTABLISHES THE UTILITY VALUE IN YOUR MUNICIPALITY?

DOES YOUR MUNICIPALITY USE THE DRA UTILITY VALUES? YES ☐ NO ☐

IF YES, DO YOU EQUALIZE IT BY THE RATIO? (please check appropriate box, if applicable) YES ☐ NO ☐

SECTION A: LIST ELECTRIC COMPANIES: (Attach additional sheet if needed.) (See instructions page 11)	2010 VALUATION
Granite State Electric	$1,599,000
New England Power Co.	$1,292,000
Public Service Co.	$8,303,000
	$0
	$0
	$0
	$0
A1 TOTAL OF ALL ELECTRIC COMPANIES LISTED IN THIS SECTION: (See instructions page 11 for the names of the limited number of companies)	**$11,194,000**
GAS COMPANIES	
Tennessee Gas Pipeline	$1,235,000
	$0
	$0
A2 TOTAL OF ALL GAS COMPANIES LISTED: (See instructions page 11 for the names of the limited number of companies)	**$1,235,000**
WATER & SEWER COMPANIES	
Pennichuck East Utility	$2,886,000
	$0
	$0
A3 TOTAL OF ALL WATER & SEWER COMPANIES LISTED: (See page 11 for the names of the limited number of companies)	**$2,886,000**
GRAND TOTAL VALUATION OF ALL A UTILITY COMPANIES (Sum of Lines A1, A2 AND A3). This grand total of all sections must agree with the total listed on page 2, Line 3A.	**$15,315,000**

SECTION B: LIST OTHER UTILITY COMPANIES (Exclude telephone companies): (Attach additional sheet if needed.)	2010 VALUATION
	$0
	$0
	$0
TOTAL OF ALL OTHER COMPANIES LISTED IN THIS SECTION B: Total must agree with total on page 2, line 3B.	**$0**

UPDATED 193

Town of Windham
Single Family Home Composition
by Style, Size, Value Distribution
Tax Year 2010

Housing Make-up by Value*	# of homes
$800,000 and above	77
$600,000 to $799,999	199
$400,000 to $599,999	1,220
Up to $400,000	2,916
Total - Single Family Homes	4,412

Average value (rounded)	$350,000	$380,000	= Median Assessed Value
Average Lot Size	1.98	Acres	
Average Home Size	2,445	Square feet	
Average Age of Home	1980	(30 Years)	

Style Breakdown	# of homes	Avg Size	Avg Value
Colonial	1605	3142	$470,000
Conventional	66	1760	$297,000
Modern/Contemporary	413	2805	$467,000
Ranch	455	1575	$265,000
Cape Cod	383	2252	$358,000
Garrison Colonial	385	2285	$330,000
Salt Box Colonial	30	2225	$328,000
Antique Style	67	2175	$299,000
Gambrel Colonial	188	2174	$310,000
Log Home	7	1386	$289,000
Split Entry	385	1491	$275,000
Year Round Cottage/Camp	188	1155	$367,000
Seasonal Cottage/Camp	240	850	$201,000
	4412		

*Not counting Condominiums

SECTION 10

Appendices

Appendix 'A': Copy of in-house work plan Specific to this Report

Windham Assessment Revaluation Plan

Assessing Department

April 1, 2009

2010 Plan:

I. **Exemption/Credit review program**

- ✓ *Verify residency.*
- ✓ *Review applications for accuracy*
- ✓ *Re-qualify income and asset information.*
- ✓ *Review dates of service, status.*
- ✓ *Review applications for proper signatures.*

II. **Public relations program**

- ✓ *Submit press releases to Windham Independent.*
- ✓ *Hold workshop with Board of Selectmen to discuss revaluation.*
- ✓ *Describe revaluation and State requirements at public meeting.*
- ✓ *Update Town web site with revaluation information and sales data.*

III. **Review Current Use property**

- ✓ *Send letters to all owners of property in Current Use.*
- ✓ *Request plot plans and timber information where available.*
- ✓ *Reclassify land by Current Use categories.*
- ✓ *Check for any changes in use, update land value with 2010 pricing.*

Windham Assessment Revaluation Plan

Assessing Department

April 1, 2009

2010 Plan: cont.

IV. **Physical Inspection program**

- ✓ *Identify property that has experienced physical changes (building permits, variances, subdivision & mergers, etc.)*
- ✓ *Identify property that has not been viewed within the prior five year cycle.*
- ✓ *Review neighborhoods and update descriptions.*

V. **Sale analysis**

- ✓ *Identify valid property sales and stratify by use/type.*
- ✓ *Identify contributing value components from sale data.*
- ✓ *Review sales for statistical relationship to current assessment.*
- ✓ *Update cost/market CAMA model with results of sales analysis.*
- ✓ *Test updated assessment measures of central tendency. (Median, COD, PRD)*

VI. **Release New Values**

- ✓ *Press release to announce availability of new values.*
- ✓ *Announcement at Board of Selectmen's televised public meeting.*
- ✓ *Hold informal hearings.*
- ✓ *Inspect where necessary and review results of hearings.*
- ✓ *Release final 2010 values – posted on Town Web site.*

Appendix ‘B’: Individuals Responsible/Assisting in Completion of Report

Rex A. Norman, CNHA, NHCG 384

Town Assessor, Windham, New Hampshire

Appendix 'C': Qualifications – REX A. NORMAN

TOWN ASSESSOR: TOWN OF WINDHAM, New Hampshire
February 1999 to Present
Responsible for assessing department administration, including property appraisal, yield tax, tax exemptions/credits, abatements, and assessment performance analysis. Qualified as Expert Witness.

ASSESSOR II: CITY OF NASHUA, New Hampshire
July 1995 to February 1999
Responsible for the appraisal of income-producing properties, including Current Use properties, and the review of residential assessments. Participated in assessment performance analysis and conducted abatement hearings.

APPRAISER: REMIS ASSOCIATES, Inc., Marblehead, Massachusetts
March 1986 to July 1995 – Commercial Appraisal Manager;
December 1999 to July 2000 – Consultant, Appraisal Reviewer
Appraised industrial, retail, office, mixed-use and special purpose property. Assignments included the evaluation of residential, multi-family, land and condominium property. Experienced in market feasibility studies, land development, hazardous waste, easements and conservation issues.

PROFESSIONAL LICENSES/AFFILIATIONS

Certified General Real Estate Appraiser:
New Hampshire License #384 [Exp. 12/31/12]

NH Department of Revenue Certified Assessor Supervisor [Exp. 12/31/11]

Licensed Real Estate Salesperson: 1986-2000

Member: NEW HAMPSHIRE ASSOCIATION OF ASSESSING OFFICERS
President – 2010 Board of Directors
Professional Designation - *Certified New Hampshire Assessor*

Member: INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
State Representative – New Hampshire 2010-

General Associate Member/MAI Candidate: APPRAISAL INSTITUTE 1986-

Member: Assessing Standards Board, State of New Hampshire 2001-2003

Member: Board of Assessors, CITY OF NASHUA, NH 2000-2003

PREVIOUS EXPERIENCE – REX A. NORMAN

Construction Cost Estimator; California, Utah, & Massachusetts - 1979-1986
Life & Casualty Insurance Broker; California - 1976-1979

EDUCATION

FRANKLIN PIERCE COLLEGE - Rindge, NH
- Bachelors in Financial Management - 1990

LOS ANGELES VALLEY COLLEGE - Van Nuys, CA
- Associates in Management - 1978

- ***Specialized Courses***

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
- Income Approach II - 2007
- Fundamentals of Assessment Ratio - 1998
- Assessment Administration [4] - 1996
- Mass Appraisal of Residential Property [301] - 1995

APPRAISAL INSTITUTE
- Uniform Standards of Professional Practice – 2008
- Highest & Best Use/Market Analysis [520] - 1993
- Report Writing & Valuation Analysis [540] - 1991
- Case Studies in Real Estate Valuation [550] - 1991
- Capitalization Theory & Techniques [310 & 510] - 1989

SOCIETY OF REAL ESTATE APPRAISERS
- Appraising the Single Family Residence, 101 - 1986

NORTHEASTERN UNIVERSITY - Boston, MA
- Community Conservation & Land Planning - 1989
- Real Estate Fundamentals, Course 1 & 2 - 1987

- ***Real Estate Seminars***

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICIALS - Chicago, IL
- Valuation of Telecomm Property – 1999
- Conducting in-house Updates – 1999
- Valuing Property Affected by Environmental Contamination - 1996

APPRAISAL INSTITUTE - Chicago, IL
- Land Valuation Adjustment Procedures – 2007
- Appraising Complex Residential Properties – 2005
- Subdivision Analysis – 2004
- Appraisal of Nonconforming Uses – 1999
- Mass Appraisal Data in the Market – 1998
- Real Estate Cycles – 1999
- Americans With Disability Act - 1996

NEW ENGLAND ASSOCIATION OF ASSESSING OFFICIALS – Portland, ME
- Assisted Living Facility Valuation – 2003

THE LINCOLN INSTITUTE OF LAND POLICY- Cambridge, MA
- The Theory and Practice of Land Valuation – 2002

Appendix ‘D’: Definitions

Abatement: (1) An official reduction or elimination of one's assessed valuation after completion of the original assessment. (2) An official reduction or elimination of one's tax liability after completion of the tax roll.

Abstraction Method: Method of land valuation in the absence of vacant land sales, whereby improvement values obtained from the cost model are subtracted from sales prices of improved parcels to yield residual land value estimates. Also called residual land technique.

Ad Valorem Tax: A tax levied in proportion to the value of the thing(s) being taxed. Exclusive of exemptions, use-value assessment provisions, and the like, the property tax is an ad valorem tax.

Adjustments: Modifications in the reported value of a variable, such as sale price. For example, adjustments can be used to estimate market value in the sales comparison approach by modifications for differences between comparable and subject properties. Note: Adjustments are applied to the characteristics of the comparable properties in a particular sequence that depends on the method of adjustment selected.

Age/Life method (depreciation): A method of estimating accrued depreciation founded on the premise that, in the aggregate, a neat mathematical function can be used to infer accrued depreciation from the age of a property and its economic life. Another term is "straight-line depreciation" (see depreciation, accrued; and depreciation method, straight-line).

Allocation by Abstraction: A method of separating a whole property value into land and improvement components. The appraiser estimates replacement cost new, subtracts an appropriate amount for depreciation, and subtracts the remainder from the whole property value to estimate the land value.

Allocation Method: A method used to value land, in the absence of vacant land sales, by using a typical ratio of land to improvement value. Also called land ratio method

Amenity: A feature of an improvement that enhances its suitability for its basic use. A fireplace in a single-family residence is an amenity, as is covered parking at an apartment complex. By definition, amenities always increase value.

Anticipated Use Method: A method used to appraise underdeveloped land. Expected improvements to the land are specified, and total development costs are estimated and subtracted from the projected selling price to give an estimate of the value of the undeveloped land.

Appeal: A process in which a property owner contests an assessment either informally or formally.

Appraisal Card, Building: A card used by an assessor or appraiser on which is carried a sketch or photograph of a building, a description of its location, a list of the principal factors affecting its reproduction cost and depreciation, and the calculations by which such cost and depreciation are estimated. Note: The building appraisal card is frequently combined with the land appraisal card into a single document. In such event, the combination card may be used for a composite appraisal as well as for a summation appraisal. **Also called a "property record card"**.

Appraisal Card, Land: A card used by an assessor or appraiser on which is carried a sketch or an adequate description of a parcel of land, a description of its location, a list of the principal factors affecting its market value, and the calculations by which the market value is estimated.

Appraisal Date: The date as of which a property's value is estimated.

Appraisal Foundation: The organization authorized by the United States Congress as the source of appraisal standards and appraiser qualifications. The Appraisal Foundation publishes the Uniform Standards of Professional Appraisal Practice (USPAP).

Appraisal Methods: The three methods of appraisal, that is, the cost approach, income approach, and sales comparison approach.

Appraisal Report: The oral or written communication of a completed appraisal.

Appraisal-Sale Price Ratio: The ratio of the appraised value to the sale price (or adjusted sale price) of a property; a simple indication of appraisal accuracy.

Appraisal Standards Board: The division of The Appraisal Foundation that develops, publishes, interprets, and amends the Uniform Standards of Professional Appraisal Practice on

behalf of appraisers and users of appraisal services. The New Hampshire Legislature has empowered New Hampshire's own Appraisal Standards Board, under RSA 21-J:14-b.

Appraiser: One who estimates the value of property; more commonly, one of a group of professionally skilled persons holding themselves out as experts in valuation

Appreciation: Increase in value of a property, in terms of money, from causes other than additions and betterments. For example, a farm may appreciate if a shopping center is built nearby, and property of any sort may appreciate as a result of inflation.

Appurtenance: In appraisal, an appurtenance is any addition to a property that becomes a part of that property. Generally, an appurtenance differs from a fixture in that the fixture was once personal property.

Arm's-Length Sale: A sale in the open market between two unrelated parties, each of whom is reasonably knowledgeable of market conditions and under no undue pressure to buy or sell.

Assemblage: The assembling of adjacent parcels of land into a single unit. Compare "plottage".

Assess: To value property officially for the purpose of taxation.

Assessed Value: (1) A value set on real estate and personal property by a government as a basis for levying taxes. (2) The monetary amount for a property as officially entered on the assessment roll for purposes of computing the tax levy. Assessed values differ from the assessor's estimate of actual (market) value for three major reasons: fractional assessment ratios, partial exemptions, and decisions by assessing officials to override market value.

Assessment: (1) In general, the official act of determining the amount of the tax base. (2) As applied to property taxes, the official act of discovering, listing, and appraising property, whether performed by an assessor, a board of review, or a court. (3) The value placed on property in the course of such act.

Assessment Equity: The degree to which assessments bear a consistent relationship to market value.

Assessment Progressivity or Regressivity: An appraisal bias such that high-value properties are appraised higher (or lower) than low-value properties in relation to market values. See "price-related differential" (PRD).

Assessor: (1) The head of an assessment agency; sometimes used collectively to refer to all administrators of the assessment function. (2) The public officer or member of a public body whose duty it is to make the original assessment.

Assessment Year: A year beginning on the day after the assessment date and ending on the assessment date in the calendar year next following. (2) The 365 days beginning with the appraisal date.

Automated Valuation Model (AVM): An automated valuation model (AVM) is a mathematically based computer software program that produces an estimate of market value based on market analysis of location, market conditions, and real estate characteristics from information that was previously and separately collected. The distinguishing feature of an AVM is that it is a market appraisal produced through mathematical modeling. Credibility of an AVM is dependent on the data used and the skills of the modeler producing the AVM.

Bias: A statistic is said to be biased if the expected value of that statistic is not equal to the population parameter being estimated. A process is said to be biased if it produces results that vary systematically with some factor that should be irrelevant. In assessment administration, assessment progressivity or regressivity is one kind of possible bias.

Board of Tax and Land Appeals: Empowered by RSA 71-B, the Board of Tax and Land Appeals has responsibility for: 1) hearing appeals of individual tax assessments, exemptions or refunds, whether levied by the State or its municipalities; 2) hearing petitions for reassessment and determining the adequacy of reassessments ordered by the board; and 3) determining any appeals of the equalization ratios established by the Commissioner of Revenue Administration.

Capitalization Rate: Any rate used to convert an estimate of future income to an estimate of market value; the ratio of net operating income to market value.

Coefficient of Dispersion (COD): The average deviation of a group of numbers from the median expressed as a percentage of the median. In ratio studies, the average percentage deviation from the median ratio.

Computer Assisted Mass Appraisal (CAMA): A system of appraising property, usually only certain types of real property, that incorporates computer-supported statistical analyses such as multiple regression analysis and adaptive estimation procedure to assist the appraiser in estimating value.

Confidence Interval: For a given confidence level, the range within which one can conclude that a measure of the population (such as the median or mean appraisal ratio) lies.

Contributory Value: The amount a component of a property contributes to the total market value. For improvements, contributory value must be distinguished from cost.

Cost Approach: (1) One of the three approaches to value, the cost approach is based on the principle of substitution-that a rational, informed purchaser would pay no more for a property than the cost of building an acceptable substitute with like utility. The cost approach seeks to determine the replacement cost new of an improvement less depreciation plus land value. (2) The method of estimating the value of property by: (a) estimating the cost of construction based on replacement or reproduction cost new or trended historic cost (often adjusted by a local multiplier); (b) subtracting depreciation; and, (c) adding the estimated land value. The land value is most frequently determined by the sales comparison approach.

Deferred Maintenance: Repairs and similar improvements that normally would have been made to a property but were not made to the property in question, thus increasing the amount of its depreciation.

Depreciation: Loss in value of an object, relative to its replacement cost new, reproduction cost new, or original cost, whatever the cause of the loss in value. Depreciation is sometimes subdivided into three types: physical deterioration (wear and tear), functional obsolescence (suboptimal design in light of current technologies or tastes), and economic obsolescence (poor location or radically diminished demand for the product).

Effective Tax Rate: (1) The tax rate expressed as a percentage of market value; will be different from the nominal tax rate when the assessment ratio is not equal to 1. (2) The relationship between dollars of tax and dollars of market value of a property. The rate may be calculated either by dividing tax by value or by multiplying a property's assessment level by its nominal tax rate.

Escheat: The right to have property revert to the state for nonpayment of taxes or when there are no legal heirs of someone who dies without leaving a will.

Encumbrance: Any limitation that affects property rights and value.

Equalization: The process by which an appropriate governmental body attempts to ensure that all property under its jurisdiction is assessed at the same assessment ratio or at the ratio or ratios required by law. Equalization may be undertaken at many different levels. Equalization among use classes (such as agricultural and industrial property) may be undertaken at the local level, as may equalization among properties in a school district and a transportation district; equalization among counties is usually undertaken by the state to ensure that its aid payments are distributed fairly.

Equalized Values: Assessed values after they have all been multiplied by common factors during equalization.

Estate: a right or interest in property.

Expense: A cost, or that portion of a cost, which, under accepted accounting procedures, is chargeable against income of the current year.

External (Economic) Obsolescence: The loss of appraisal value (relative to the cost of replacing a property with property of equal utility) resulting from causes outside the property that suffers the loss. Usually locational in nature in the depreciation of real estate, it is more commonly marketwide in personal property, and is generally considered to be economically infeasible to cure.

Factor: (1) An underlying characteristic of something (such as a house) that may contribute to the value of a variable (such as its sale price), but is observable only indirectly. For example, construction quality is a factor defined by workmanship, spacing of joists, and materials used. Factor definition and measurement may be done subjectively or by a computer-assisted statistical algorithm known as factor analysis. (2) Loosely, any characteristic used in adjusting the sales prices of comparables. (3) The reciprocal of a rate. Assessments may be equalized by multiplying them by a factor equal to the reciprocal of the assessment ratio, and value can be estimated using the income approach by multiplying income by a factor equal to the reciprocal of the discount rate.

Fee Simple Estate: The property rights that refer to absolute ownership unencumbered by any other interest or estate (a right or interest in property), subject only to the limitations imposed by governmental powers such as eminent domain, taxation, police power, and escheat.

Field Review: The practice of reviewing the reasonableness of assessments by viewing the properties in question, sometimes by examining their interiors but more often by looking at their exteriors.

Fixture: (1) Attached improvements that can be real or personal property. If attached to the realty in such a manner that its removal would damage the real property or the fixture, the fixture is realty. If the fixture is removable without damage, it is generally considered personal property. (2) An item of equipment that, because of the way it is used, the way it is attached, or both, has become an integral part of a building or other improvement. A fixture, such as a bathtub, is classified as real property, but trade fixtures (fixtures used in the conduct of business) are classified as personal property.

Full-Market-Value Assessment Standard: Assessments for which a law or other standard requires that the assessment ratio equals 100%.

Functional Depreciation: Synonymous with the preferred term “obsolescence”.

Functional Obsolescence: Loss in value of a property resulting from changes in tastes, preferences, technical innovations, or market standards.

Highest and Best Use: A principle of appraisal and assessment requiring that each property be appraised as though it were being put to its most profitable use (highest possible present net worth), given probable legal, physical, and financial constraints. The principle entails first identifying the most appropriate market, and, second, the most profitable use within that market. The concept is most commonly discussed in connection with underutilized land.

Horizontal Inequity: Differences based on criteria other than value range in the levels of assessment of groups of properties. For example, properties in one neighborhood may have a higher level of assessment than similar properties in another neighborhood. See vertical inequity.

IAAO: International Association of Assessing Officers.

Improvements: Buildings, other structures, and attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Note: Sidewalks, curbing, sewers, and highways are sometimes referred to as "betterment," but the term "improvements" is preferred.

Income: The payments to its owner that a property is able to produce in a given time span, usually a year, and usually net of certain expenses of the property.

Income Approach: One of the three approaches to value, based on the concept that current value is the present worth of future benefits to be derived through income production by an asset over the remainder of its economic life. The income approach uses capitalization to convert the anticipated benefits of the ownership of property into an estimate of present value.

Intangible Personal Property: Property that has no physical existence beyond merely representational, nor any extrinsic value; includes rights over tangible real and personal property, but not rights of use and possession. Its value lies chiefly in what it represents. Examples include corporate stock, bonds, money on deposit, goodwill, restrictions on activities (for example, patents and trademarks), and franchises. Note: Thus, in taxation, the rights evidenced by outstanding corporation stocks and bonds constitute intangible property of the security holders because they are claims against the assets owned and income received by the corporation rather than by the stockholders and bondholders; interests in partnerships, deeds, and the like are not ordinarily considered intangible property for tax purposes because they are owned by the same persons who own the assets and receive the income to which they attach.

Land-to-Building Ratio (Land-to-Improvement Ratio): The proportion of land area to gross building (improvement) area. For a given use, the most frequently occurring ratio will be that of a functioning economic unit.

Lease: A written contract by which the lessor (owner) transfers the rights to occupy and use real or personal property to another (lessee) for a specified time in return for a specified payment (rent).

Leased Fee Estate: An ownership interest held by a lessor with the rights of use and occupancy conveyed by lease to another.

Leasehold Estate: Interests in real property under the terms of a lease or contract for a specified period of time, in return for rent or other compensation; the interests in a property that

are associated with the lessee (the tenant) as opposed to the lessor (the property owner). May have value when market rent exceeds contract rent.

Lessee: The person receiving a possessory interest in property by lease, that is, the owner of a leasehold estate.

Lessor: The person granting a possessory interest in property by lease, that is, the conveyor of a leasehold estate, the holder of a leased fee esta

Level of Assessment; Assessment Ratio: The common or overall ratio of assessed values to market values. Compare level of appraisal. Note: The two terms are sometimes distinguished, but there is no convention determining their meanings when they are. Three concepts are commonly of interest: what the assessment ratio is legally required to be, what the assessment ratio actually is, and what the assessment ratio seems to be, on the basis of a sample and the application of inferential statistics. When level of assessment is distinguished from assessment ratio, "level of assessment" usually means either the legal requirement or the true ratio, and "assessment ratio" usually means the true ratio or the sample statistic.

Life Estate: An interest in property that lasts only for a specified person's lifetime; thus the owner of a life estate is unable to leave the property to heirs

Listing: The process by which the assessor ensures that records for the taxable property identified during discovery are preserved with integrity, available for use in valuation activities, and ultimately reflected in the assessment roll.

Long-lived Items: Items that are the basic structure of a building and are not usually replaced during economic life. For example: foundation, roof structure, and framing

Market Approach: A valuation term with several meanings. In its broadest use, it might denote any valuation procedure intended to produce an estimate of market value, or any valuation procedure that incorporates market-derived data, such as the stock and debt technique, gross rent multiplier method, and allocation by ratio. In its narrowest use, it might denote the sales comparison approach..

Market-Value: Is defined in RSA 75:1 as: “the property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor”. An expanded definition of

"Market Value" as defined within the NH Department of Revenue, Property Appraisal Division's "600 Rules", establishes the market value of a property must meet the following criteria:

(a) Is the most probable price, not the highest, lowest or average price;

(b) Is expressed in terms of money;

(c) Implies a reasonable time for exposure to the market;

(d) Implies that both buyer and seller are informed of the uses to which the property may be put;

(e) Assumes an arm's length transaction in the open market;

(f) Assumes a willing buyer and a willing seller, with no advantage being taken by either buyer or seller; and

(g) Recognizes both the present use and the potential use of the property.

Mass Appraisal: The process of valuing a group of properties as of a given date, using standard methods, employing common data, and allowing for statistical testing.

Mass Appraisal Model: A mathematical expression of how supply and demand factors interact in a market.

Mean: A measure of central tendency. The result of adding all the values of a variable and dividing by the number of values. For example, the mean of 3, 5, and 10 is 18 divided by 3, or 6. Also called arithmetic mean.

Median: A measure of central tendency. The value of the middle item in an uneven number of items arranged or arrayed according to size; the arithmetic average of the two central items in an even number of items similarly arranged; a positional average that is not affected by the size of extreme values.

Mill Rate: A tax rate expressed as mills per dollar. For example, a 2 percent tax rate is $2 per $100, $20 per $1,000, or 20 mills per dollar.

Model Calibration: The development of adjustments, or coefficients based on market analysis, that identifies specific factors with an actual effect on market value.

Neighborhood: (1) The environment of a subject property that has a direct and immediate effect on value. (2) A geographic area (in which there are typically fewer than several thousand properties) defined for some useful purpose, such as to ensure for later multiple regression modeling that the properties are homogeneous and share important locational characteristics.

Net Income: (1) The income expected from a property, after deduction of allowable expenses. (2) Net annual income is the amount generated by a property after subtracting vacancy and collection loss, adding secondary income, and subtracting all expenses required to maintain the property for its intended use. The expenses include management fees, reserves for replacement, maintenance, property taxes, and insurance, but do not include debt service, reserves for building additions, or income tax.

Nominal Tax Rate: The stated tax rate, which does not necessarily correspond to the effective tax rate.

Obsolescence: A decrease in the value of a property occasioned solely by shifts in demand from properties of this type to other types of property and/or to personal services. Some of the principal causes of obsolescence are: (1) Changes in the esthetic arts; (2) changes in the industrial arts, such as new inventions and new processes; (3) legislative enactments; (4) change in consumer demand for products that results in inadequacy or overadequacy; (5) migration of markets that results in misplacement of the property. Contrast depreciation, physical; depreciation, economic.

Overall Rate (OAR): A capitalization rate that blends all requirements of discount, recapture, and effective tax rates for both land and improvements; used to convert annual net operating income into an indicated overall property value.

Partial Interest: An interest (in property) that is less complete than a fee simple interest. Also known as a “fractional” interest.

Percent Good: An estimate of the value of a property, expressed as a percentage of its replacement cost, after depreciation of all kinds has been deducted.

Personal Property: Consists of every kind of property that is not real property; movable without damage to itself or the real estate; subdivided into tangible and intangible. Also called "personalty."

Physical Depreciation: Depreciation arising solely from a lowered physical condition of the property or a shortened life span as the result of ordinary use, abuse, and action of the elements.

Plottage Value: (1) The increment of value ascribed to a plot because of its suitability in size, shape, and/or location with reference to other plots (preferred). (2) The excess of the value of a

large parcel of land formed by assemblage over the sum of the values of the unassembled parcels. Compare “assemblage”.

Possessory Interest: (1) The right to occupy and use any benefit in a transferred property, granted under lease, licenses, permit, concession, or other contract. (2) A private taxable interest in public tax-exempt property, for example, a private service station in a federal military base. Assessment of this interest presents complex valuation problems. Among the issues are whether the ownership or the use is exempt, whether the parcel should be split, and whether market rent differs from contract rent.

Price Related Differential (PRD): The mean divided by the weighted mean. The statistic has a slight bias upward. Price-related differentials above 1.03 tend to indicate assessment regressivity; price-related differentials below 0.98 tend to indicate assessment progressivity.

Principle of Contribution: The principle of contribution requires an appraiser to measure the value of any improvement to a property by the amount it contributes to market value, not by its cost.

Principle of Substitution: The principle of substitution states that no buyer will pay more for a good than he or she would have to pay to acquire an acceptable substitute of equal utility in an equivalent amount of time.

Property Record Card: An assessment document with blanks for the insertion of data for property identification and description, for value estimation, and for property owner satisfaction. The basic objectives of property record forms are, first, to serve as a repository of most of the information deemed necessary for identifying and describing a property, valuing a property, and assuring property owners that the assessor is conversant with their properties, and, second, to document property appraisals. Use of properly designed property record forms permits an organized and uniform approach to amassing a property inventory

Ratio Study: A study of the relationship between appraised or assessed values and market values. Indicators of market values may be either sales (sales ratio study) or independent "expert" appraisals (appraisal ratio study). Of common interest in ratio studies are the level and uniformity of the appraisals or assessments. See also level of appraisal and level of assessment.

Real Property: Consists of the interests, benefits, and rights inherent in the ownership of land plus anything permanently attached to the land or legally defined as immovable; the bundle of rights with which ownership of real estate is endowed. To the extent that "real estate" commonly includes land and any permanent improvements, the two terms can be understood to have the same meaning. Also called "realty."

Reconciliation: The final step in the valuation process wherein consideration is given to the relative strengths and weaknesses of the three approaches to value, the nature of the property appraised, and the quantity and quality of available data in formation of an overall opinion of value (either a single point estimate or a range of value). Also termed "correlation" in some texts.

Replacement Cost New Less Depreciation (RCNLD): In the cost approach, replacement cost new less physical incurable depreciation.

Residual Value of Improvements: A value ascribed to improvements on a parcel of land by deducting from the total value of land and improvements (as determined by composite appraisal) the value of the land alone (as determined by comparison with other parcels). Contrast residual value of land. Note: A residual value of improvements is usually estimated only when the land is obviously not improved to its highest and best use.

Residual Value of Land: A value ascribed to land alone by deducting from the total value of land and improvements (as determined by composite appraisal) the value of the improvements (as determined by the depreciated reproduction cost method). Contrast residual value of improvements.

Reversion: The right of possession commencing on the termination of a particular estate.

Right-of-Way: (1) An easement consisting of a right of passage through the servient estate (preferred). (2) By extension, the strip of land traversed by a railroad or public utility, whether owned by the railroad or utility company or used under easement agreement.

Sales Comparison Approach: One of three approaches to value, the sales comparison approach estimates a property's value (or some other characteristic, such as its depreciation) by reference to comparable sales.

Short-lived Items: Items of a structure that have a shorter life than the basic structure. For example, roofing, water heaters, floor covering, and interior finish.

Site Amenities: The specific location-related positive attributes of a property: topography, utilities, street traffic, view, and so on.

Standard Deviation: The statistic calculated from a set of numbers by subtracting the mean from each value and squaring the remainders, adding together all the squares, dividing by the size of the sample less one, and taking the square root of the result. When the data are normally distributed, one can calculate the percentage of observations within any number of standard deviations of the mean from normal probability tables. When the data are not normally distributed, the standard deviation is less meaningful, and one should proceed cautiously.

Standard Error: A measure of the precision of a measure of central tendency; the smaller the standard error, the more reliable the measure of central tendency. Standard errors are used in calculating a confidence interval about the arithmetic mean and the weighted mean.

Statistics: (1) Numerical descriptions calculated from a sample, for example, the median, mean, or coefficient of dispersion. Statistics are used to estimate corresponding measures, termed parameters, for the population. (2) The science of studying numerical data systematically and of presenting the results usefully. Two main branches exist: descriptive statistics and inferential statistics.

Stratification: The division of a sample of observations into two or more subsets according to some criterion or set of criteria. Such a division may be made to analyze disparate property types, locations, or characteristics, for example.

Subdivision: A tract of land that has been divided into marketable building lots and such public and private ways as are required for access to those lots, and that is covered by a recorded plat.

Tax-Exempt Property: Property entirely excluded from taxation because of its type or use. The most common examples are religious, charitable, educational, or governmental properties. This definition omits property for which the application of a partial exemption reduces net taxable value to zero.

Tax Map: A map drawn to scale and delineated for lot lines or property lines or both, with dimensions or areas and identifying numbers, letters, or names for all delineated lots or parcels.

Tax, Progressive: (1) A tax in which the effective rate is higher for a taxpayer subject to taxation on a large tax base than for a taxpayer subject to taxation on a small tax base. (2) Loosely used to refer to any tax that absorbs a larger proportion of the wealth or income of the well-to-do classes than of the poorer classes. Contrast tax, proportional; tax, special property; tax, graduated.

Tax, Proportional: A tax in which the effective tax rate is the same for all taxpayers regardless of the sizes of the tax bases on which they are subject to taxation. Contrast tax, progressive; tax, regressive

Tax Rate: (1) The amount of tax stated in terms of a unit of the tax base, for example, 30 mills per dollar, 2 percent, 2 cents per gallon. (2) For the property tax, the percentage of assessed value at which each property is taxed in a given district. Distinguish between effective tax rate and nominal tax rate.

Tax, Regressive: (1) A tax in which the effective rate is higher for a taxpayer subject to taxation on a small tax base than for a taxpayer subject to taxation on a large tax base. (2) Loosely used to refer to any tax that absorbs a smaller proportion of the wealth or income of the well-to-do classes than of the poorer classes. Note: A tax is said to be regressive in administration, though not legally regressive, when the ratio of the actual base to the statutory base declines as the statutory base increases, in such manner as to nullify a proportional statutory rate or to make a progressive statutory rate actually regressive. The same usage is conversely applicable to the terms "progressive tax" and "proportional tax," but is less commonly associated with them. Contrast tax, progressive; tax, proportional.

Tenement: (1) Real property and the rights to ownership, especially those of a permanent nature that relate to and pass with the land

Time-Adjusted Sale Price: The price at which a property sold, adjusted for the effects of price changes reflected in the market between the date of sale and the date of analysis.

Time Value of Money: The principle that an amount of money anticipated as income in the future is always worth less than an equal amount in hand at the present time.

Total Economic Life: The period of time or units of production over which the operation of an asset is economically feasible, not necessarily the same as its physical life.

Trade Fixture: Property attached to a rented space or building by a tenant, used in conducting a business and owned by the tenant. Also called "chattel fixture."

Trending: Adjusting the values of a variable for the effects of time. Usually used to refer to adjustments of assessments intended to reflect the effects of inflation and deflation and sometimes also, but not necessarily, the effects of changes in the demand for microlocational goods and services.

Uniform Standards of Professional Appraisal Practice: Annual publication of the Appraisal Standards Board of The Appraisal Foundation: "These Standards deal with the procedures to be followed in performing an appraisal, review or consulting service and the manner in which an appraisal, review or consulting service is communicated. . . .STANDARD 6 sets forth criteria for the development and reporting of mass appraisals for ad valorem tax purposes or any other universe of properties"

Uniformity: The equality of the burden of taxation in the method of assessment.

Unweighted Mean: A mean in which each value is considered only once. See weighted mean.

Use Code: A code (used on a property record form) to indicate a property's use class or, less often, potential use.

Use Class: (1) A grouping of properties based on their use rather than, for example, their acreage or construction. (2) One of the following classes of property: single-family residential, multifamily residential, agricultural, commercial, industrial, vacant land, and institutional/exempt. (3) Any subclass refinement of the above-for example, townhouse, detached single-family, condominium, house on farm, and so on. See also property use category.

Vacancy and Collection Loss: The amount of money deducted from potential annual gross income to reflect the effect of probable vacancy and turnover, or nonpayment of rent by tenants. Vacancy and collection loss is commonly expressed as a percentage of potential annual gross income, and it should be based on market research, not actual rental history of a property.

Variance: A measure of dispersion equal to the standard deviation squared.

Vertical Inequity: Differences in the levels of assessment of properties related to the value ranges of the properties. That is, properties of higher value have assessment levels different from properties of lower value. See horizontal inequity.

Weighted Average Method: In personal property appraisal, a method of inventory cost accounting whereby inventory is valued according to the unit price of all units owned throughout the year, calculated by dividing total acquisition cost of all inventory by the number of units owned.

Weighted Coefficient of Dispersion: The coefficient of dispersion when the absolute differences between individual assessment ratios and the measure of central tendency (for example, median ratio) are weighted on the basis of sale price.

Weighted Coefficient of Variation: The coefficient of variation when the squared differences between individual assessment ratios and the arithmetic mean ratio are weighted on the basis of sale price.

Weighted Mean Ratio: Sum of the appraised values divided by the sum of the sales prices, which weights each value in proportion to its sale price.

Weighted Mean; Weighted Average: An average in which each value is adjusted by a factor reflecting its relative importance in the whole before the values are summed and divided by their number.

Yield Rate: (1) The return on investment applicable to a series of incomes that results in the present worth of each. Examples of yield rates are interest rate, discount rate, equity yield rate, and internal rate of return. (2) The required rate of return on equity capital; a component of the capitalization rate (or discount rate or mortgage-equity overall rate) that must be separately specified in band-of investment analysis and mortgage equity analysis.

Zoning: The exercise of the police power to restrict land owners as to the use of their land and/or the type, size, and location of structures to be erected thereon.

Town of Windham - Sale Validity Codes

00	Verif by Deed or Assurance
01	Verif by Buyer
02	Verif by Seller
03	Verif by Agent
04	Verif by Other Source
1A	Family Sale
1B	Intra-Corporation
1C	Personal Property Goodwill Incl.
1D	Prop Diff Between Sale and Assessed
1E	Government Sale
1F	Deed Correction (Name Change)
1G	Multi Parcel Sale
1H	Court Settlement
1I	Bankruptcy
1J	Partial Interest
1K	Non-profit
1L	Foreclosure
1M	Zoning Change
1N	Other
1O	Physical Change
1P	Change In Use
1Q	Assumed Mortgage
1R	Resold/Short
1S	Bank/Relo Sale
1T	PA-34
1U	Estate Sale
1V	Affidavit/confirmatory
1W	Subdivision
1X	Price Allocation
1Y	Price+LUCT