Appendix 'G': 2016 Equalization Study Report



John T. Beardmore Commissioner

Lindsey M. Stepp Assistant Commissioner

CITY OF PORTSMOUTH ASSESSING OFFICE ONE JUNKINS AVENUE PORTSMOUTH NH 03801

State of New Hampshire Department of Revenue Administration

109 Pleasant Street PO Box 487, Concord, NH 03302-0487 Telephone (603) 230-5000 www.revenue.nh.gov

3/17/2017



MUNICIPAL AND PROPERTY DIVISION Stephan W, Hamilton Director

> Josephine Belville Assistant Director

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 municipality between October 1, 2015 and September 30, 2016. Based on this information, we have determined the average level of assessment of land, buildings and manufactured housing as of April 1, 2016.

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 a median ratio for the land, buildings and manufactured housing in your municipality for Tax Year 2016 to be 86.6%. The median ratio is the generally preferred measure of central tendency for assessment equity, monitoring appralsal 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.

We have also determined the overall equalization assessment - sales ratio for the land, buildings and manufactured housing in your municipality for Tax Year 2016 to be 84.9 %. 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 municipality, nor will it be used to equalize the net local assessed value of public utilities.

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.

<u>Please review the enclosed list of sales used in determining your assessment-sales ratio. If any</u> 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, '

Sincefel Ve Knedij Kennedy

Linda C. Kennedy, Manager

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.

| OT: REVENUE TO | 2016 Final Ratio Study Report | 1 of 30 |
|--|--|-------------|
| The second secon | 3/15/2017 3:15:30 PM Town Name: Portsmouth, Rockingham County Use Code: AA - Any & All Date Range: 10-01-2015 through 09-30-2016 Ratios were-created using sta | Mar 3/16/17 |

| Group-Class: A |
|----------------------------------|
| Vodifier Codes: 0 7 7 7 |

| | | Weinformen | |
|------------------|------|------------|--------|
| | 2016 | 2015 | 2014 |
| their georgedies | 84.9 | 93 | 86.4 , |
| Walphile+Mean | 84.9 | 93 | 86.4 |

Basic Statistics Section (Not Trimmed)

.

| Sales In Date Range | Sales Used | Results | |
|----------------------|---------------------------|----------------------------------|--|
| Total: 545 | Total Strata: 545 | %Mean: 86,4% | |
| XX Moved: 0 | Sales Used: 367 | %Median: 86.6% | |
| Sales w/PA34: 463 | %Sales Used: 67,3% | %WiMean: 85.0% | |
| %Sales w/PA34: 85.0% | Sales Used w/PA34; 321 | COD (Median): 9.6 | |
| | %Sales Used w/PA34: 87.5% | PRD: 1.02 | |
| | | Median Selling Price: \$375,000 | |
| | | Median Assessed Value: \$320,200 | |

Extended Statistics Section (Trimmed)

.

| Town Code: | 178 | Weighted Mean: | 84,9F TOP | COD: | 9.5 | PRD: | 1.01 |
|--------------|-----|------------------|-----------|---------------|-----|---------------|------|
| Valid Sales: | 367 | WLMean Lo 90%Ci: | 83.5 | COD Lo 90%Cl: | 8.8 | PRD Lo 90%CI: | 1.01 |



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 Town Name:
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 10-01-2015 through 09-30-2016

Ratios were created using stipulated year assessments.

| Trimmed: | 1 | Wt.Mean Up 90%Cl: | 86.1 | COD Up 90%Cl: | 10.2 | PRD Up 90%CI: | 1.03 |
|----------------|-------------|---------------------|-----------|-------------------|------|------------------|--------|
| Untrimmed: | 366 | Medlan Ratio | 86.6 | | 9.8 | COV; | 12.3 |
| Trim Factor: | 3 | Median Lo 90%Ci: | 84.5 | Med. Abs. Dev.: | 9.8 | 25th Percentile: | 79.5 |
| Lo Trim Point: | 44.4 | Median Up 90%Ci: | 87.4 | Med % Dev.: | 11.3 | 75th Percentile: | 92.6 |
| Up Trim Point: | 131.4 | Mean Ralio: | 86.2 | Coef. Conc. 10%; | 70.3 | Broaden Median; | 86.6 |
| Min Ratio: | 44.4 | Mean Lo 90%Cl: | 85.3 | Coel. Conc. 15%; | 87.5 | Geometric Mean: | 85.5 |
| Max Ratio: | 157.B | Mean Up 90%Cl: | 87.1 | Coel. Conc. 20%; | 95,1 | Harmonic Mean: | 84.9 |
| Min Sale \$: | \$12,000 | Avg. Sale Price: | \$454,021 | Coef, Conc. 50%: | 99.7 | Std. Deveation: | 10.6 |
| Max Sale \$: | \$3,535,000 | Avg. Appraised Val: | \$385,619 | Coel, Conc. 100%: | 100 | Normality Test: | Accept |

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

| Codes | Description | Count | %Excluded | %Strata |
|-------|---|-------|-----------|---------|
| 12 | Subdivlded Post Asmt/Pre Sale | 17 | 9,6 | 4.6 |
| 13 | Improvements +/- (Post Sale/PreAssmt) - Be | 18 | 10.1 | 4,9 |
| 14 | Improvements +/- (Post Assmt/Pre Sale) | . 4 | 2.2 | 1.1 |
| 15 | Improvements +/- Incomplete at Assmt date | 5 | 2.8 | 1.4 |
| 21 | Multi-Parcel Conveyance (MPC) - Properties can be sold seperately | 7 | 3.9 | 1.9 |
| 22 | Indeterminate Price/Consideration | 1 | 0.6 | 0.3 |
| 24 | Sale Between owners of Abutting Prop | 12 | 6.7 | 3.3 |
| 25 | Insufficient market Exposure | 9 | 5.1 | 2.5 |
| 27 | Less than 100% Interest Transferred | 1 | 0.6 | 0.3 |
| 31 | Easement | 1 | 0.6 | 0.3 |
| 33 | Landlord/Tenant as Grantor/Grantee | 17 | 9.6 | 4.6 |
| 36 | Rolig/Char/edu as Grantor/Grantee | 2 | 1.1 | 0.5 |
| 37 | Financial Entity as Grantor/Grantee | 5 | 2.8 | 1.4 |
| 38 | Family/Relatives/Affil as Grantor/Grantee | 26 | 14.6 | 7.1 |



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Town Name:Portsmouth, Rockingham CountyUse Code:AA - Any & AllDate Range:10-01-2015 through 09-30-2016

Ratios were created using stipulated year assessments.

| 40 | Business Affiliates as Grantor/Grantee | 8 | 4.5 | 2.2 |
|-----|---|-----|-------|------|
| 45 | Boundary adjustment | 10 | 5.6 | .2.7 |
| 66 | Complex Commercial Sale | 1 | 0.6 | 0.3 |
| 67 | Unkn Value of Personal/Non-Taxable Prop | 1 | 0,6 | 0.3 |
| 69 | Assumed Lease With Unknown Terms | 1 | 0.6 | 0.3 |
| 70 | Substantial seler/Buyer Cost Shifting | 1 | 0.6 | D.3 |
| 81 | Estate Sale With Fiduciary Covenants | 23 | 12.9 | 6.3 |
| 89 | Resale In EQ Period | 4 | 2.2 | 1.1 |
| :99 | Unclassified Exclusion | 4 | 2.2 | 1.1 |
| | | 178 | 100.1 | 48.8 |

| Verno | Book Page | Sale Price | Assessed Value | Ballo | PC | MC | SC | Trìm | Notes |
|-------|--------------|---------------|-------------------|-------|----|----|----|------|--|
| 1 . | 5658-2139 | \$674,000 | \$552,900 | 62 | 71 | 73 | | | CHANGE IN VALUE DUE TO CORRECTION OF DATA PER LISTING- ADDED FIREPLACE |
| 2 | 5658-2208 | \$131,000 | \$120,900 | 92.3 | 14 | | | | |
| 3 | 5658-2297 | \$279,000 | \$258,900 | 92.8 | 11 | | | 1 | |
| 5 | 5658-2369 | \$121,000 | \$117,100 | 96.B | 14 | | | 1 | |
| 15 | 5660-0274 | \$327,533 | \$295,400 | 90.2 | 14 | | | 1 | |
| 23 | 5661-1059 | \$550,000 | \$527,900 | 96 | 45 | | | | |
| 26 | 5661-1554 | \$575,000 | \$457,100 | 79.5 | 11 | | | 1 | |
| 27 | 5661-2440 | \$312,533 | \$299,200 | 95.7 | 11 | | | | UPYRICHANGE IN VALUE DUE TO BUILDING PERMITS-USE 2015 VALUE BECAUSE WORK WAS DONE AFTER THE SALE, PRE 2016 ASSESSMENT |
| 33 | 5662-0405 | \$228,000 | \$236,000 | 103.5 | 11 | | | | Thursday, January 5, 2017 1:55 PMCHANGE IN VALUE DUE TO BUILDING PERMITS BEFORE THE SALE |
| 36 | 5662-1717 | \$285,000 | \$295,700 | 103,8 | 14 | | | | |
| 37 | 5662-1755 | \$460,000 | \$371,300 | 80.7 | 71 | | | | Tuesday, November 22, 2016 2:53 PM- UPDATES INCLUDING SPRAY FOAM INSULATION, NEW WINDOWS NOT PREVIOUSLY ASSESSED |
| 38 | 5662-1880 | \$205,000 | \$204,800 | 89.9 | 14 | 1 | İ | 1 | |



2016 Final Ratio Study Report

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Ratlos were created using stipulated year assessments.

| Verno | Book | Sale | Assessed | Ratio | PC | MC | SC_ | Trim | Notes | |
|-------|-----------|-------------|-----------|-------|------|----------|-----|------|---|--|
| | Page | Price | Value | | | | | | | |
| 39 | 5662-2252 | \$569,933 | \$511,800 | 89.8 | 11 | | | | CHANGE IN VALUE DUE TO BUILDING PERMITS BEFORE THE SALE | |
| 42 | 5663-0425 | \$215,000 | \$231,400 | 107.6 | 11 | | | | | |
| 49 | 5663-1501 | \$402,000 | \$379,500 | 94.4 | 14 | | | | | |
| 53 | 5663-2071 | \$127,533 | \$122,400 | 96 | 14 | | | | | |
| 57 | 5663-2985 | \$160,000 | \$109,700 | 68.6 | 18 | | | | - | |
| 58 | 5664-0012 | \$310,000 | \$276,300 | 89.1 | 11 | | | | CHANGE IN VALUE DUE TO BUILDING PERMIT & CORRECTION OF DATA PER MLS LISTING | |
| 61 | 5664-0760 | \$382,000 | \$293,900 | 76.9 | 14 | | | | · · · · · · · · · · · · · · · · · · · | |
| 62 | 5664-0947 | \$409,000 | \$390,100 | 95.4 | 11 | | | | | |
| 63 | 5664-0962 | \$247,000 | \$217,700 | 88.1 | 14 | | | | | |
| 64 | 5864-1008 | \$216,000 | \$190,900 | 88.4 | 11 | 1 | 1 | | | |
| 65 | 5664-1503 | \$500,000 | \$542,300 | 108.5 | 22 | 70 | | | CHANGE IN VALUE DUE TO BUILDING DERMITS- NEW CONSTRUCTION- LAND SALE - USE 2015 VALUE | |
| 66 | 5664-1719 | \$178,800 | \$152,500 | 85.3 | 14 | | | 1 | | |
| 70 | 5664-2782 | \$189,000 | \$193,700 | 102.5 | 14 | | | | | |
| 71 | 5665-0463 | \$740,000 | \$645,700 | 87.3 | 11 | | | | CHANGE IN VALUE DUE TO CORRECTION OF DATA (GRADE) PER LISTING SHEET | |
| 72 | 5665-0500 | \$1,250,000 | \$782,500 | 62.6 | 14 | 74 | | | | |
| 74 | 5665-0950 | \$410,000 | \$416,100 | 101.5 | 14 | | | | CHANGE IN VALUE DUE TO CORRECTION OF DATA PER CONDO AMENDMENT- REMOVED 1 DEEDED PARKING SPACE | |
| 75 | 5665-1818 | \$215,000 | \$177,200 | 82,4 | 14 | | | | | |
| 76 | 5665-1954 | \$180,000 | \$152,500 | 84.7 | 14 | | | | | |
| 78 | 5665-2647 | \$396,000 | \$366,500 | 98.1 | 11 | | | | | |
| 80 | 5665-2859 | \$375,000 | \$330,800 | 88.2 | 44 | 1 | | 1 | | |
| 81 | 5666-0367 | \$249,933 | \$251,40D | 100.6 | 14 | | 1 | | | |
| B2 | 5666-0459 | \$365,000 | \$347,800 | 95.3 | 14 | · · | | | 1 | |
| 85 | 5666-1153 | \$214,000 | \$183,700 | 85.8 | 14 | <u> </u> | | | | |
| 95 | 5667-2377 | \$325,000 | \$334,400 | 102.9 | 11 | 1 | | | | |
| 96 | 5667-2679 | \$210,000 | \$201,400 | 95.9 | 1 11 | 1 | 1 | 1 | | |



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| Verna | Book Page | Sale Price | Assessed Value | Batio | PC_ | _MC_ | 90 | -Tring_ | Notes |
|-------|--------------|---------------|-------------------|--------------|-----|------|----|---------|--|
| 110 | 5669-0369 | \$86,000 | \$68,700 | 79.9 | 18 | | | | CHANGE IN VALUE DUE TO BUILDING PERMITS |
| 115 | 5669-0880 | \$1,033,000 | \$947,500 | 91.7 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONSTRUCTION & NEW CONDO FOR 2016 |
| 116 | 5669-1125 | \$575,000 | \$512,500 | 89.1 | 11 | | | | |
| 118 | 5669-1849 | \$334,000 | \$295,800 | 88.9 | 11 | | | | · · · · · |
| 124 | 5570-2830 | \$285,000 | \$289,100 | 101.4 | 11 | | | | |
| 130 | 5671-0672 | \$535,000 | \$520,000 | 81.9 | 14 | | | | CHANGE IN VALUE DUE TO CORRECTION OF PHYSICAL DATA DURING SALES REVIEW (PICK UP WB FIREPLACE & OPENING) |
| 131 | 5671-0882 | \$575,000 | \$483,500 | 64.1 | 11 | | | | |
| 135 | 5671-1802 | \$395,000 | \$401,300 | 101.6 | 11 | | | | |
| 136 | 5671-2150 | \$1,100,000 | \$804,B00 | 73.2 | 33 | | | | |
| 139 | 5672-0178 | \$343,000 | \$264,400 | 77.1 | 44 | | | | UPYR/CHANGE IN VALUE DUE TO BUILDING PERMITS & CHANGE IN USE TO RESIDENTIAL CONDO |
| 140 | 5672-0724 | \$280,000 | \$223,000 | 79.6 | 14 | | | | |
| 142 | 5672-1080 | \$1,175,000 | \$1,039,400 | 88.5 | 11 | | | | |
| 145 | 5572-1517 | \$177,533 | \$152,500 | 85.9 | 14 | | | | |
| 146 | 5672-1606 | \$649,000 | \$513,700 | 79.2 | 11 | | | [| |
| 147 | 6572-2065 | \$559,000 | \$439,000 | 78.5 | 11 | | | | CHANGE IN VALUE DUE TO BUILDING PERMITS |
| 149 | 5672-2465 | \$248,000 | \$227,500 | 91.7 | 14 | | | | |
| 150 | 5673-0520 | \$280,000 | \$230,500 | 82.3 | 11 | | | | CHANGE IN VALUE DUE TO SALES REVIEW- CORRECTION OF DATA: REMOVED 1/2 BATH, UPDATED CONDITION: KITCHEN/BATH/NEW ROOF UPDATED PER LISTING (ALL WITHOUT PERMITS) |
| 157 | 5674-0234 | \$489,000 | \$448,000 | 91,6 | 14 | | | | |
| 160 | 5674-1513 | \$860,000 | \$778,400 | 90.5 | 11 | | | | CHANGE IN VALUE DUE TO CORRECTION OF DATA FROM SALES REVIEW- ADDED FINISHED BASEMENT & CHANGED GRADE COMPARED TO OTHERS SIMILAR |
| 161 | 5674-1820 | \$665,000 | \$622,700 | <u>9</u> 3.6 | 14 | | | | |
| 167 | 5675-1376 | \$45,000 | \$45,500 | 101.1 | 18 | 1 | 1 | 1 | |

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2016 Final Ratio Study Report

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 Town Name:
 Portsmouth, Rockingham County

 Use Code:
 AA - Any & All

 Date Range:
 10-01-2015 through 09-30-2016

| Verno | Book | Sale | Assessed | Ratio | PC | MC_ | SC | Trim | Notes |
|-------|-----------|-------------|-------------|-------|------|-----|----|------|---|
| | Page | Price | Value | | | | | | |
| 168 | 5675-1560 | \$176,000 | \$152,500 | 86.6 | 14 | | | | |
| 170 | 5675-2554 | \$1,560,000 | \$1,142,900 | 73.3 | 14 | | | | |
| 172 | 5676-0354 | \$562,000 | \$520,200 | 92.6 | 11 | 73 | | ĺ | |
| 176 | 5676-1433 | \$149,000 | \$118,700 | 79.7 | 18 | | | | CHANGE IN VALUE DUE TO BUILDING PERMITS |
| 177 | 5676-2330 | \$200,000 | \$205,300 | 103.2 | 11 | | | | |
| 180 | 5677-0259 | \$158,000 | \$145,700 | 92.2 | 14 | | | | |
| 181 | 5677-0335 | \$453,000 | \$467,400 | 103.2 | 12 | | | | TWO SINGLE FAMILY HOMES ON ONE LOT. CHANGE IN VALUE DUE TO BUILDING PERMITS- KITCHEN & BATH REMODEL, PERMITS PULLED BY THE BUYER AFTER THE SALE BUT INCOMPLETE AS OF ASSESSMENT DATE |
| 182 | 5677-1501 | \$575,000 | \$415,800 | 72.3 | 11 | | | | |
| 185 | 5678-0426 | \$280,000 | \$252,200 | 90.1 | 14 | | Ì | | |
| 186 | 5678-1249 | \$798,133 | \$700,200 | 87.7 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2016 |
| 191 | 5678-1791 | \$295,000 | \$211,400 | 71.7 | 11 | | | | |
| 193 | 5678-2397 | \$445,000 | \$363,500 | 81.7 | 14 | | | | |
| 197 | 5679-0929 | \$360,000 | \$258,400 | 71.8 | 11 | | · | | |
| 200 | 5679-1116 | \$270,000 | \$217,800 | 80.7 | 14 | | | | |
| 201 | 5679-1236 | \$520,000 | \$458,200 | 88.1 | 11 | | | | CHANGE IN VALUE DUE TO NEW CONSTRUCTION |
| 206 | 5680-0475 | \$345,000 | \$295,400 | 85.6 | 14 | | | | |
| 207 | 5680-0561 | \$335,933 | \$272,100 | 81 | 11 | | | | |
| 208 | 5680-0751 | \$459,933 | \$359,100 | 78.1 | 11 | | | | |
| 217 | 5680-2977 | \$216,533 | \$172,600 | 79.7 | 14 | | | | |
| 219 | 5681-0372 | \$218,000 | \$195,500 | 89.7 | 11 | | | | |
| 221 | 5681-1536 | \$550,000 | \$398,800 | 72.5 | . 44 | | | | |
| 222 | 5661-1540 | \$181,000 | \$152,500 | B4.2 | 14 | | | | |
| 223 | 5681-1544 | \$465,000 | \$455,600 | 93.9 | 11 | | | | |
| 231 | 5682-0643 | \$175,000 | \$147,100 | 64.1 | 14 | 1 | | 1 | |



3/15/2017 3:15:30 PM

Town Name:Portsmouth, Rockingham CountyUse Code:AA - Any & AllDate Range:10-01-2015 through 09-30-2016

Ratios were created using stipulated year assessments.

| Verno | Book | Sale | Assessed | Ratio | PC | MC | SC | Trim | Notes | |
|-------|-----------|-----------|-----------|-------|----|------------|----|------|---|-----------|
| | Page | Price | Value | | | | | | | |
| 248 | 5684-0840 | \$590,000 | \$457,700 | 77.6 | 12 | | | | Monday, December 5, 2016 5:31 PM CHANGE CONDITION TO GD NEW RODF, NEW WINDOWS NEW HEATING SYSTEM, KITCHENS NEED UPDATING; ADD FAT OVER BAS 24X24 NOT PREVIOUSLY ASSESSED | |
| 249 | 5684-1148 | \$380,000 | \$348,200 | 91.6 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2016 | |
| 250 | 5684-1841 | \$525,000 | \$442,100 | 84.2 | 14 | Ţ | 1 | | | |
| 252 | 5684-2695 | \$397,000 | \$327,200 | 82,4 | 12 | | | | | |
| 25,3 | 5694-2697 | \$174,000 | \$97,200 | 55.9 | 18 | | | | | |
| 254 | 5685-1137 | \$295,000 | \$245,100 | 83.1 | 11 | | | [| | |
| 255 | 5685-1156 | \$405,000 | \$333,000 | 82.2 | 11 | 1 | | [| | |
| 260 | 5685-2414 | \$550,000 | \$535,600 | 97.4 | 11 | | | | | <u>`_</u> |
| 261 | 5685-2435 | \$879,000 | \$704,300 | 80,1 | 14 | | | | | |
| 262 | 5685-2441 | \$309,933 | \$263,700 | 85,1 | 11 | | | | | |
| 263 | 5685-2454 | \$360,000 | \$319,800 | 88.8 | 11 | | | 1 | | |
| 264 | 5685-2540 | \$375,000 | \$403,300 | 107.6 | 11 | | | | Tuesday, December 6, 2016 8:46 ÅMSpoke realtor interior of dwelling was dated and in fair, Roof was leaking, overall structure needed updates. Change grade and condition adjusted for deferred maintenance | |
| 265 | 5685-2541 | \$330,533 | \$320,200 | 96.9 | 11 | | | | | |
| 266 | 5635-2542 | \$260,000 | \$242,400 | 93.2 | 11 | a | | | · · · · · · · · · · · · · · · · · · · | |
| 270 | 5685-2909 | \$237,000 | \$222,000 | 93.7 | 11 | | | | CHANGE IN VALUE DUE TO BUILDING PERMITS- NEW DECK & SHED DONE BY BUYER- USE PRIOR YEAR VALUE | |
| 273 | 5686-0689 | \$800,000 | \$836,300 | 104.5 | 25 | | | | CHANGE IN VALUE DUE TO CORRECTION OF DATA AFTER SPEAKING WITH REALTOR- CORRECTED CONDITION, ROOM COUNT & GRADE | |
| 274 | 5686-0707 | \$240,000 | \$215,500 | 89.8 | 11 | Ī | | | | |
| 278 | 5686-1491 | \$335,000 | \$317,800 | 94.9 | 14 | 1 | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2016 | |
| 289 | 5686-1892 | \$366,000 | \$331,700 | 90.6 | 14 | 1 | | | | |
| 286 | 5686-2764 | \$282.000 | \$230,800 | 81.8 | 14 | - <u>i</u> | 1 | 1 | | |



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| Verno | Book | Sale | Assessed | Ratio | PC | MC | SC | Trim | Notes | |
|-------|-----------|-------------|-------------|-------------|----|----|----------|------|--|---|
| | Page | Price | Value | - | | Į | | | | |
| 288 | 5687-0567 | \$575,000 | \$571,100 | 99.3 | 11 | 70 | | | CHANGE IN VALUE DUE TO CORRECTIONS MADE AFTER REVIEWING MLS LISTING. INTERIOR HAS BEEN RENOVATED TO MODERN FINISHES- PERIOD/ANTIQUE DETAILS HAVE BEEN REMOVED RESULTING IN GRADE SIMILAR TO OTHER B+ COLONIALS RATHER THAN X ANTIQUE QUALITY DWELLINGS | |
| 293 | 5687-1651 | \$450,000 | \$390,100 | 86.7 | 11 | | |] | | |
| 294 | 5687-1905 | \$615,000 | \$537,700 | 87,4 | 14 | | | 1 | | ۱ |
| 298 | 5688-1975 | \$223,000 | \$209,000 | 93.7 | 14 | | | | | |
| 300 | 5688-2460 | \$365,000 | \$336,200 | 92.1 | 74 | | | | | |
| 303 | 5689-0295 | \$450,000 | \$411,900 | \$1.5 | 11 | | | | | |
| 304 | 5689-0768 | \$75,000 | \$66,700 | 88.9 | 18 | | | | Resale V55(EC33) | |
| 307 | 5689-2033 | \$377,533 | \$289,000 | 76.6 | 44 | | | | | |
| 308 | 5689-2036 | \$341,000 | \$301,700 | 88,5 | 44 | | | | | |
| 309 | 5689-2039 | \$325,000 | \$227,600 | 70 | 14 | | j | | | |
| 310 | 5689-2041 | \$390,000 | \$389,200 | 99.8 | 14 | 1 | <u> </u> | | | |
| 313 | 5689-2510 | \$179,000 | \$152,500 | 85.2 | 14 | 1 | | 1 | | |
| 315 | 5690-0760 | \$225,000 | \$195,900 | 87.1 | 14 | 1 | | | | |
| 316 | 5690-0796 | \$215,000 | \$193,000 | 89.8 | 14 | | | | | |
| 317 | 5690-0837 | \$2,050,000 | \$1,808,300 | 88.2 | 44 | | | | CHANGE IN VALUE DUE TO NEW CONDO | |
| 323 | 5690-2087 | \$825,000 | \$681,600 | 82.6 | 14 | | | | | |
| 324 | 5690-2103 | \$344,533 | \$305,700 | 88.7 | 14 | | | | | |
| 334 | 5692-0265 | \$1 50,000 | \$178,400 | 118.9 | 11 | | | | Resale V666(EC89) | |
| 337 | 5692-0985 | \$475,000 | \$474,400 | 99,9 | 11 | | | | CHANGE IN VALUE DUE TO APPEAL INSPECTION- CORRECTED GRADE & CONDITION | |
| 335 | 5692-1603 | \$256,000 | \$222,800 | 87.4 | 14 | | | | | |
| 339 | 5692-1668 | \$61,000 | \$44,800 | 73.4 | 18 | | | 1 | | |
| 361 | 5694-1049 | \$300,000 | \$297,800 | 99.3 | 11 | | 1 | | CHANGE IN VALUE DUE TO BUILDING PERMITS | |



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Town Name:Portsmouth, Rockingham County.Use Code:AA - Any & AllDate Range:10-01-2015 through 09-30-2016

Ratios were created using stipulated year assessments.

| Verno | Book | Sale | Assessed | Ratio | PC | MC | SC | Trim | Notes |
|-------|-----------|----------------|-----------|-------|----|----|----|----------|---|
| | Page | Price | Value | | · | | | | |
| 357 | 5695-1309 | \$262,533 | \$252,000 | 95 | 11 | | | | |
| 358 | 5695-1600 | \$690,000 | \$548,900 | 79.6 | 11 | | | | |
| 359 | 5695-1672 | \$133,000 | 5120,900 | 90.9 | 14 | | | <u> </u> | |
| 362 | 5695-2903 | \$505,00D | \$454,200 | 89.9 | 11 | | | | CHANGE IN VALUE DUE TO BUILDING PERMITS BOTH BEFORE AND AFTER THE SALE |
| 363 | 5696-0023 | \$254,000 | \$203,500 | 80.1 | 14 | | | | |
| 369 | 5695-1660 | \$358,800 | \$337,600 | 94.1 | 14 | | | | CHANGE IN VALUE DUE TO CORRECTION OF PHYSICAL DATA- ADDED ONE BATH- |
| 370 | 5696-1686 | \$190,000 | \$160,300 | 84.4 | 14 | | | | |
| 372 | 5696-1958 | \$535,000 , | \$446,300 | 83,4 | 11 | | | | CHANGE IN VALUE DUE TO CORRECTION OF PHYSICAL DATA FROM MLS LISTING & CONFIRMED WITH PERMIT WORK PREVIOUSLY DONE |
| 373 | 5696-2244 | \$168,000 | \$165,700 | 99.2 | 14 | | | | |
| 378 | 5698-0154 | \$825,000 | \$768,700 | 93,2 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO FDR 2016 |
| 379 | 5698-0507 | \$390,000 | \$300,800 | 77.1 | 14 | | | | |
| 380 | 5698-0512 | \$385,000 | \$365,100 | 94.8 | 14 | | | | |
| 381 | 5698-1121 | \$626,000 | \$634,400 | 101,3 | 11 | | | | CHANGE IN VALUE DUE TO CORRECTION |
| 382 | 5698-1153 | \$580,000 | \$566,100 | 97.6 | 11 | | | | CHANGE IN VALUE DUE TO NEW CONSTRUCTION |
| 396 | 5699-1822 | \$250,000 | \$216,700 | 86.7 | 11 | | | | |
| 397 | 5700-0209 | \$138,000 | \$120,900 | 87,6 | 14 | | | | |
| 400 | 5700-2553 | \$445,000 | \$410,100 | 92.2 | 11 | | | | |
| 401 | 5700-2570 | \$398,000 | \$327,700 | 82.3 | 11 | | | | |
| 407 | 5701-1362 | \$374,000 | \$373,900 | 100 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2016 |
| 408 | 5701-1566 | \$500,000 | \$426,900 | 85.4 | 11 | 73 | | | CHANGE IN VALUE DUE TO CORRECTION OF # OF BEDROOMS & SUB AREA FROM SALES INSPECTION |
| 409 | 5701-1647 | \$425,000 | \$393,700 | 92.6 | 11 | | | | |
| 411 | 5701-2312 | \$7,95,000 | \$709,000 | 89,2 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2016 |
| 413 | 5701-2803 | \$349,000 | \$306,600 | 87.8 | 11 | | 1 | | |



3/15/2017 3:15:30 PM

Town Name: Portsmouth, Rockingham County Use Code: AA - Any & All Date Range: 10-01-2015 through 09-30-2016

Ratios were created using stipulated year assessments.

| Verno | Book | Sale | Assessed | Ratio | PC | MC | SC | Trlm | Notes | |
|-------|-----------|-------------|-------------|-------|------|----|-----|------|--|---|
| | Page | Price | Value | | | | | | | |
| 414 | 5701-2914 | \$385,000 | \$336,800 | 87.5 | 11 | | | | Resale V117(EC13)/OHANGE IN VALUE DUE TO BUILDING PERMITS BEFORE THE SALE | |
| 417 | 5702-0581 | \$360,000 | \$292,800 | B1.3 | 11 | | | | CHANGE IN VALUE DUE TO BUILDING PERMITS BEFORE THE SALE- USE LAST YEAR VALUE | |
| 423 | 5702-2144 | \$480,000 | \$357,200 | 74.4 | 12 | | | | Thursday, December 8, 2016 8:26 AM CHANGE GRADE AND CONDTION DUE TO UPDATES AND RENOVATIONS NOT PREVIOUSLY ASSESSED, NO RECORDED PERMITS | |
| 424 | 5702-2165 | \$90,000 | \$94,600 | 105.1 | 14 | | | | | |
| 425 | 5702-2167 | \$200,000 | \$184,400 | 92.2 | 14 | | | | | |
| 425 | 5702-2766 | \$359,000 | \$285,300 | 82.3 | . 11 | | 1 | | | |
| 427 | 5702-2825 | \$270,000 | \$221,000 | 81.8 | 11 | | | | | |
| 429 | 5703-0607 | \$620,000 | \$557,900 | 90 | 11 | | | | Resale V857(EC89)/CHANGE IN VALUE DUE TO CORRECTION OF DATA BASED ON MLS LISTING- CHANGED OUTBUILDING GRADE AND ATTIC TO ATTIC EXPANSION- APPEARS TO BE WORK DONE W/ NO PERMITS- NO LISTINGS | |
| 430 | 5703-0690 | \$307,000 | \$254,200 | 82.8 | 14 | | | | | |
| 433 | 5703-1621 | \$95,733 | \$151,100 | 157.8 | 44 | | | Yes | | |
| 435 | 5703-2825 | \$1,765,000 | \$1,767,400 | 100.1 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2016 | • |
| 443 | 5704-2296 | \$535,000 | \$372,700 | 69.7 | 14 | | | | | |
| 447 | 5704-2911 | \$875,000 | \$697,200 | 79.7 | 11 | | | 1 | | |
| 448 | 5705-0092 | \$485,000 | \$421,800 | 87 | 14 | | | | | |
| 449 | 5705-0335 | \$403,400 | \$381,100 | 94.5 | 11 | | | | | |
| 452 | 5705-2077 | \$50,000 | \$22,200 | 44.4 | 18 | | · · | | | |
| 457 | 5706-0990 | \$488,000 | \$460,900 | 94.4 | 11 | | | | | - |
| 459 | 5705-2154 | \$127,000 | \$109,000 | 85.8 | 14 | | | | | |
| 452 | 5707-0817 | \$899,000 | \$731,200 | 81.3 | 14 | | 1 | | | |
| 465 | 5707-2048 | \$122,000 | \$109,000 | 89.3 | 14 | | 1 | | | |
| 467 | 5707-2620 | \$353,000 | \$260,700 | 73.8 | 14 | 1 | 1 | 1 | | |



3/15/2017 3:15:30 PM

Town Name:Portsmouth, Rockingham CountyUse Code:AA - Any & AllDate Range:10-01-2015 through 09-30-2016

Ratios were created using stipulated year assessments.

| erno | Book | Sale | Assessed | Ralio | PC_ | MC | <u>sc</u> | Trim | Notes | |
|------|-----------|-----------|-----------|-------|-----|----|-----------|------|--|--|
| | Page | Price | Value | | | | | | | |
| 470 | 570B-1551 | \$730,000 | \$677,100 | 92.8 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2016 | |
| 472 | 5708-2425 | \$410,000 | \$307,600 | 75 | 14 | | | | Resale V289(EC89) | |
| 474 | 5708-2985 | \$35,000 | \$24,300 | 69.4 | 22 | | | | | |
| 477 | 5709-1000 | \$367,633 | \$335,400 | 91.3 | 14 | | | | | |
| 482 | 5709-2521 | \$203,000 | \$186,400 | 91.8 | 11 | | | 1 | · · · | |
| 483 | 5709-2840 | \$375,087 | \$331,700 | 88.4 | 14 | | | | | |
| 484 | 5709-2915 | \$495,000 | \$415,600 | 84 | 14 | | | | · · · · · · · · · · · · · · · · · · · | |
| 486 | 5710-0076 | \$330,000 | \$327,300 | 99,2 | 11 | | ĺ | [| | |
| 487 | 5710-0278 | \$428,000 | \$309,600 | 72.3 | 11 | | 1 | | | |
| 489 | 5710-1519 | \$725,000 | \$635,800 | 87.7 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2016 | |
| 490 | 5706-0352 | \$650,000 | \$573,700 | 88.3 | 11 | | | | | |
| 494 | 5710-2417 | \$335,000 | \$329,300 | 98.3 | 11 | | | | | |
| 495 | 5710-263B | \$599,000 | \$482,300 | 77.2 | 11 | | | | Resale V21(EC13)/CHANGE IN VALUE DUE TO BUILDING PERMITS- REMODEL DONE BY THE SELLER | |
| 495 | 5710-2922 | \$222,000 | \$255,800 | 115.2 | 11 | | - | | | |
| 497 | 5711-0124 | \$238,000 | \$240,100 | 100.9 | 11 | | | | | |
| 498 | 5711-0767 | \$290,000 | \$294,500 | 101.8 | 11 | | | | | |
| 499 | 5711-0893 | \$136,533 | \$129,900 | 95.1 | 14 | | 1 | | | |
| 500 | 5711-1366 | \$895,000 | \$793,200 | 88,6 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2015 | |
| 501 | 5711-1393 | \$435,000 | \$317,100 | 72.9 | 14 | | 1 | | | |
| 509 | 5712-2092 | \$175,000 | \$148,300 | 84.7 | 22 | | | | | |
| .ฮ10 | 5713-0434 | \$260,000 | \$226,900 | 87.3 | 44 | | | | · · · · · · · · · · · · · · · · · · · | |
| 515 | 5713-1709 | \$384,933 | \$337,900 | 87.8 | 11 | 1 | 1 | | | |
| 516 | 5713-1938 | \$612,000 | \$510,100 | 83.4 | 11 | | 1 | - | | |
| 518 | 5713-2466 | \$430,000 | \$357,400 | 83.1 | 11 | 1 | 1 | | | |
| 519 | 5713-2630 | \$257,533 | \$240,600 | 93.4 | 14 | 1 | 1 | 1 | | |



3/15/2017 3:15:30 PM

 Town Name:
 Portsmouth, Röckingham County

 Use Code:
 AA - Any & All

 Date Range:
 10-01-2015 through 09-30-2016

| erno | Book | <u>Sale</u> | Assessed | Ratio | _PC_ | MC | <u>SC</u> | | Notes | |
|------|-----------|-------------|-------------|-------------|------|----|-----------|---|---|---|
| • | Page | Price | Value | | | | | | | • |
| 520 | 5713-2727 | \$825,000 | \$752,400 | 91.2 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2016 | |
| 524 | 5714-0988 | \$1,040,000 | \$819,500 | 78.8 | 34 | | | ł | | |
| 525 | 5714-1411 | \$460,000 | \$377,800 | B2.1 | 11 | | | | | |
| 526 | 5715-0182 | \$139,533 | \$120,900 | 86.6 | 14 | | | | | |
| 534 | 5716-0793 | \$225,000 | \$194,300 | 86.4 | 11 | | | | | |
| 536 | 5716-1365 | \$300,000 | \$227,400 | 75.8 | 11 | | | | | |
| 537 | 5716-1384 | \$405,000 | \$362,200 | 89.4 | 12 | | | | | |
| 538 | 5716-1434 | \$2,100,000 | \$1,442,600 | 68.7 | 11 | 73 | | | | |
| 539 | 5716-1494 | \$139,000 | \$120,900 | 87 | 14 | | | | | |
| 540 | 5716-2289 | \$522,000 | \$434,700 | 83.3 | 11 | | | | | |
| 547 | 5717-0628 | \$385,000 | \$368,700 | 95.8 | 14 | | | | | |
| 548 | 5717-0644 | \$431,000 | \$402,100 | 93.3 | 11 | | | | | |
| 553 | 5717-2061 | \$445,000 | \$395,100 | 83,8 | 14 | | | | | |
| 555 | 5717-2456 | \$925,000 | \$698,200 | 75.5 | 11 | | | | | |
| 560 | 5718-1356 | \$345,000 | \$320,100 | 92.6 | 1,4 | | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2016 | |
| 562 | 5718-1712 | \$680,000 | \$453,200 | 66.6 | 11 | | | | Friday, December 9, 2016 S:26 AM - Change In assessment due to condition. Interior inspection refusal in prior reval years. MLS revalued dwelling in vg to ex condition. | |
| 566 | 5718-2293 | \$275,000 | \$217,800 | 79.2 | 14 | | | | | |
| 568 | 5718-2309 | \$406,000 | \$351,500 | 86.6 | 11 | | | | CHANGE IN VALUE DUE TO BUILDING PERMITS PRIOR TO THE SALE | |
| 570 | 5718-2770 | \$450,000 | \$330,300 | 73,4 | 14 | | | | | |
| 572 | 5718-2873 | \$483,533 | \$397,900 | B2.3 | 11 | | | | | |
| 574 | 5719-016B | \$340,000 | \$283,000 | 83.2 | 14 | | | | | |
| 576 | 5719-0376 | \$288,000 | \$270,000 | 93,8 | 14 | | | | · | |
| 580 | 5719-0491 | \$605,000 | \$570,600 | 94.3 | 14 | | | | | |
| 582 | 5719-0878 | \$262,000 | \$228,000 | 87 | 11 | | | | | |
| 584 | 5719-0943 | \$202,533 | \$207,500 | 102.4 | 11 | 1 | 1 |] | | |



3/15/2017 3:15:30 PM

Town Name: Portsmouth, Rockingham County Use Code: AA - Any & All Date Range: 10-01-2015 through 09-30-2016

Ratios were created using stipulated year assessments.

| Verno | Book | Sale | Assessed | Batlo | PC_ | MC | <u>sc</u> | Trim | Notés | |
|-------|-----------|-------------|-------------|-------|------|----|-----------|------|---|--|
| | Page | Price | Vafue | | | | · · | | | |
| 586 | 5719-1562 | \$225,000 | \$180,300 | 80.1 | 14 | | | | | |
| 587 | 5719-1628 | \$189,000 | \$152,500 | 80.7 | 14 | | | | | |
| 590 | 5719-2207 | \$222,000 | \$202,300 | B1.1 | 11 | | <u> </u> | İ | | |
| 591 | 5719-2846 | \$193,000 | \$152,500 | 79 | 14 | | 1 | | | |
| 592 | 5720-0175 | \$450,000 | \$304,000 | 67.6 | 14 | | | | Resale V79(EC13)/CHANGE IN VALUE DUE TO BUILDING PERMITS | |
| 593 | 5720-0177 | \$335,000 | \$277,500 | 82.6 | 11 | | 1 | | CHANGE IN VALUE DUE TO PERMIT WORK AND CORRECTING GRADE | |
| 594 | 5720-0204 | \$365,000 | \$309,500 | 84.8 | 11 | | | | | |
| 595 | 5720-0221 | \$995,000 | \$763,500 | 76,7 | 11 | | | | | |
| 597 | 5720-0539 | \$259,000 | \$185,700 | 71.7 | 11 | | | | Resale V183(EC13) | |
| 598 | 5720-0984 | \$600,000 | \$413,700 | 69 | 14 | | 1 | 1 | | |
| 599 | 5720-1063 | \$273,000 | \$233,900 | 85.7 | 14 | | | | | |
| 600 | 5720-1188 | \$125,020 | \$109,000 | 67.2 | 14 | | | | | |
| 605 | 5720-1700 | \$739,000 | \$797,500 | 94.7 | 11 | | | | · · · · · · · · · · · · · · · · · · · | |
| 615 | 5722-0927 | \$264,533 | \$207,600 | 78.5 | 14 | | | 1 | | |
| 617 | 5722-1468 | \$615,000 | \$556,600 | 92.1 | 14 | | | | | |
| 622 | 5723-0087 | \$580,000 | \$438,100 | 75.5 | 12 | | 1 | 1 | | |
| 623 | 5723-0846 | \$499,000 | \$446,700 | 89.5 | 11 | | | | | |
| 625 | 5723-1670 | \$148,000 | \$120,900 | 81.7 | 14 | | 1 | | | |
| 628 | 5723-2521 | \$276,000 | \$236,500 | 85.7 | 14 | | | | | |
| 629 | 5723-2523 | \$365,000 | \$305,400 | 83.7 | . 11 | | | | Monday, December 12, 2016 11:25 AM WORK DONE WITHOUT PERMITS; CHANGE COND TO VG | |
| 630 | 5724-0050 | \$3,295,000 | \$2,117,900 | 64.3 | 33 | 1 | 1 | 1 | · · · · · · · · · · · · · · · · · · · | |
| 631 | 5724-0180 | \$675,000 | \$461,300 | 68.3 | 11 | 1 | 1 | 1 | | |
| 635 | 5724-1179 | \$410,000 | \$288,900 | 70.5 | 11 | | 1 | 1 | | |
| 637 | 5724-1994 | \$181,000 | \$152,500 | 84.2 | 14 | 1 | 1 | 1 | | |



3/15/2017 S:15:30 PM

Town Name:Portsmouth, Rockingham CountyUse Code:AA - Any & AllDate Range:10-01-2015 through 09-30-2016

| erno | Book | Sale | Assessed | Ratio | PC | MC_ | sc | Trim | Notes |
|------|-----------|-----------|-----------|-------|----|----------|----|------|--|
| | Page | Price | Value | | | | | | |
| 638 | 5724-2009 | \$825,000 | \$664,900 | 80.6 | 11 | | | | Monday, December 12, 2016 12:09 PMGRADE AND CONDITION CHANGED NO INTERIOR INSPECTIONS. MLS REVEALED RENOVATIONSAND UPGRADES NOT PREVIOUSLY ASSESSED |
| 639 | 5724-2224 | \$55,000 | \$36,300 | 66 | 18 | | | | |
| 641 | 5724-2366 | \$350,000 | \$276,000 | 78.9 | 14 | | | | |
| 642 | 5725-0081 | \$292,533 | \$271,700 | 92.9 | 11 | | | [| · · · · · · · · · · · · · · · · · · · |
| 643 | 5725-0188 | \$12,000 | \$9,900 | 82.5 | 18 | | | | |
| 645 | 5725-0914 | \$535,000 | \$366,800 | 68.5 | 14 | | | 1 | |
| 647 | 5725-1011 | \$489,000 | \$391,900 | B0.1 | 14 | | | - | |
| 649 | 6725-1438 | \$305,000 | \$240,900 | 79 | 11 | | | | |
| 650 | 5725-1916 | \$193,000 | \$197,000 | 102.1 | 11 | | | | |
| 651 | 5725-1967 | \$529,000 | \$310,200 | 58.6 | 14 | | [| 1 | |
| 652 | 5725-2698 | \$198,533 | \$157,800 | 79.5 | 14 | | | 1 | |
| 654 | 5725-2903 | \$215,000 | \$193,300 | 89.9 | 14 | | | | |
| 655 | 5726-0160 | \$260,000 | \$226,900 | 87.S | 14 | | | 1 | |
| 661 | 5726-1655 | \$850,000 | \$836,900 | 98.7 | 35 | <u> </u> | 1 | | |
| 562 | 5726-1962 | \$489,000 | \$512,100 | 104.7 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2016 |
| 563 | 5726-2296 | \$825,000 | \$607,200 | 73.6 | 14 | | 1 | 1 | |
| 664 | 5726-2527 | \$487,800 | \$451,500 | 92.6 | 11 | | 1 | 1 | |
| 665 | 5727-0182 | \$589,000 | \$491,800 | 83.5 | 11 | | | | UPYR/CHANGE IN VALUE DUE TO BUILDING PERMIT- WORK DONE BY BUYER |
| 667 | 5727-0270 | \$515,000 | \$409,300 | 79.5 | 11 | | | | Monday, December 12, 2016 5:41 PMINTERIOR UPGRADES NO ENTRY ON 2015 PERMITS. MLS REVEALS IMPROVEMENTS QUALITY TO 8+ GRADE IN COMPARISON TO OTHERS. |
| 669 | 5727-1565 | \$560,000 | \$515,700 | 92,1 | 11 | | | 1 | |
| 571 | 5727-2618 | \$417,000 | \$324,900 | 77,9 | 14 | | | | CHANGE IN VALUE DUE TO CORRECTION OF DATA - ADDED CENTRAL A/C FROM MLS LISTING # 4494737 |
| 675 | 5728-2999 | \$630,000 | \$632,000 | 100.4 | 11 | | 1 | | |



3/15/2017 3:15:30 PM

 Town Name:
 Portsmouth, Rockingham County

 Use Code:
 AA - Any & All

 Date Range:
 10-01-2015 through 09-30-2016

Ratios were created using stipulated year assessments.

| Verno | Book | Sale | Assessed | Ratio | PC | MC | SC | Trim | Notes |
|----------|-----------|-------------|-----------|-------|-----|---------|----|------|---|
| <u> </u> | Page | Price | Value | | 1 | | | | |
| 676 | 5729-0001 | \$625,000 | \$555,400 | 88.9 | 11 | | | | |
| 677 | 5729-0024 | \$910,000 | \$809,300 | 88.9 | 11 | · · · · | | | |
| 678 | 5729-0092 | \$149,933 | \$120,900 | 80.5 | 14 | | | | |
| 679 | 5729-0094 | \$157,000 | \$120,900 | 77 | 14 | | | | / |
| 680 | 5729-0159 | \$470,000 | \$342,700 | 72,9 | 12 | | | | |
| 681 | 5729-2277 | \$380,000 | \$294,900 | 77.6 | 11 | | | | |
| 683 | 5730-0272 | \$282,400 | \$319,100 | 113 | 11 | | | | UPYR/CHANGE IN VALUE DUE TO BUILDING PERMITS AFTER THE SALE |
| 685 | 5730-0348 | \$56,000 | \$73,500 | 131.2 | .44 | | | | |
| 686 | 5730-0561 | \$335,000 | \$298,700 | 89.2 | 11 | | | | |
| 697 | 5731-0560 | \$559,983 | \$436,000 | 77,9 | 11 | | | | |
| 698 | 5731-1039 | \$370,000 | \$299,400 | 80.9 | H | | | | VALUE CHANGE DUE TO SALE VERIFICATION/INSPECTION- ADDED 3RD BEDRM & CHANGED GRADE- WORK DONE NO PERMITS- |
| 699 | 5731-1076 | \$325,000 | \$358,900 | 110.4 | 11 | | | | |
| 701 | 5731-1741 | \$345,000 | \$320,300 | 92.8 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2016 |
| 702 | 5731-1764 | \$390,000 | \$333,900 | 85.6 | 11 | | | 1 | |
| 703 | 5731-1932 | \$685,000 | \$493,100 | 72 | 11 | | | | Tuesday, December 13, 2016 4:18 PM - TOTAL INTERIOR REMODEL CORRECTED GRADE AND CONDITION. |
| 710 | 5732-2777 | \$820,000 | \$872,600 | 105.4 | 11 | | | | |
| 711 | 5733-0507 | \$1,000,000 | \$798,400 | 79.8 | 33 | | | | |
| 716 | 5733-1500 | \$390,000 | \$327,400 | 84 | 11 | | | | · · · · · · · · · · · · · · · · · · · |
| 717 | 5733-1649 | \$875,000 | \$802,000 | 91.7 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2016 |
| 718 | 5733-1911 | \$681,000 | \$519,000 | 76.2 | 14 | | | 1 | |
| 719 | 5733-2421 | \$192,533 | \$135,400 | 70.3 | 14 | | | | |
| 721 | 5734-1303 | \$700,000 | \$581,900 | 83.1 | 11 | | | | CHANGE IN VALUE DUE TO BUILDING PERMITS BEFORE THE SALE- CONVERT GARAGE TO LIVING AR EA |
| 723 | 5734-2446 | \$209,000 | \$197,200 | 94.4 | 14 | | 1 | | |
| 725 | 5735-0976 | \$420,000 | \$320,400 | 76.3 | 11 | T | İ | 1 | |



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2016 Final Ratio Study Report

3/15/2017 3:15:30 PM

Town Name: Portsmouth, Rockingham County Use Code: AA - Any & Ali Date Range: 10-01-2015 through 09-30-2016

Rallos were created using stipulated year assessments.

| Verno | Book | Sale | Assessed | Ratio | PC | MC | SC | Trim | Notes |
|-------|-----------|-----------|-------------|-------|-----------|-------|----------|------|--|
| TEIN | Page | Price | Value | | - <u></u> | - WIC | | | Nules |
| 727 | 5736-0277 | \$680,000 | \$563,000 | B2.8 | 11 | | | | |
| 728 | 5736-0568 | \$407,000 | \$357,700 | 87.9 | 12 | | | · · | |
| 729 | 5736-0885 | \$150,000 | \$120,900 | 80.6 | 14 | | | | |
| 730 | 5736-1573 | \$420,533 | \$325,200 | 77.3 | 11 | | | | CHANGE IN VALUE DUE TO CORRECTION OF DATA- ADDED FINISHED BASEMENT & BATHROOM PER MLS LISTING |
| 735 | 5737-0146 | \$295,000 | \$262,300 | 68.9 | 11 | | | ļ | |
| 737 | 5737-0935 | \$277,533 | \$213,000 | 76.8 | 14 | | | | |
| 738 | 5737-1736 | \$345,000 | \$246,000 | 71,3 | 11 | | | | |
| 739 | 5737-2236 | \$900,000 | \$1,006,300 | 111.8 | 11 | | | | CHANGE IN VALUE DUE TO CORRECTION OF DATA DURING SALE REVIEW- ADDED 1 BATH PER LISTING |
| 741 | 5737-2927 | \$215,000 | \$282,500 | 131.4 | 12 | | | | Resale V873(EC89) |
| 743 | 5738-0898 | \$300,000 | \$289,200 | 96.4 | . 11 | | | | |
| 745 | 5738-2908 | \$216,533 | \$193,600 | 89.4 | 14 | | | | |
| 747 | 5738-2965 | \$250,000 | \$252,400 | 90.1 | 11 | - | | | |
| 748 | 5739-0036 | \$138,533 | \$117,100 | 84.5 | 14 | | | | |
| 749 | 5739-0039 | \$395,000 | \$311,800 | 81 | 14 | | | 1 | |
| 750 | 5739-0227 | \$425,000 | \$374,300 | 88,1 | 14 | | | | |
| 751 | 5739-1036 | \$521,800 | \$376,100 | 71_9 | 12 | | | 1 | |
| 753 | 5739-1572 | \$265,000 | \$189,700 | 71.6 | 14 | | | | |
| 756 | 5740-0529 | \$339,000 | \$272,000 | B0.2 | 11 | | | 1 | |
| 762 | 5740-2315 | \$350,000 | \$282,700 | B0.8 | 14 | | <u> </u> | | |
| 764 | 5741-0660 | \$69,933 | \$55,500 | 79.4 | 18 | | 1 | 1 | Resale V175(EC33) |
| 769 | 5741-1957 | \$294,533 | \$199,000 | 84.8 | 11 | | | | |
| 770 | 5741-2857 | \$220,000 | \$153,100 | 69,5 | 44 | | 1 | 1 | |
| 771 | 5742-0043 | \$650,000 | \$519,900 | 80 | 12 | | | | CHANGE IN VALUE DUE TO CORRECTION OF DATA FROM MLS REVIEW- CHANGED GRADE FOR QUALITY OF FINISHES CHANGE CONDITON FOR UPDATES NOT PREVIOUSLY ASSSED NO INTERIOR INSPECTIONS PRIOR TO SALE. |



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 Town Name:
 Portsmouth, Rockingham County

 Use Code:
 AA - Any & AII

 Date Range:
 10-01-2015 through 09-30-2016

Ratios were created using stipulated year assessments.

| erno | Book | Sale | _Assessed | Ratio | PC_ | MC_ | .sc_ | Trlm | Notes |
|------|-----------|-------------|-------------|-------|------|-----|------|------|--|
| | Page | Price | Value | | | | | | |
| 774 | 5742-0681 | \$440,000 | \$386,800 | 87.9 | 44 | | | | |
| 776 | 5742-1338 | \$193,000 | \$152,500 | 79 | 14 | | | | - |
| 778 | 5742-2642 | \$650,QDD | \$471,000 | 72,5 | 11 | | | | CHANGE IN VALUE DUE TO CORRECTION: OF DATA BASED ON UPDATED MLS RENTAL LISTING- REMOVED ONE HALF BATH, |
| 780 | 5743-0126 | \$1,095,000 | \$972,500 | 88,8 | 11 | | | | CHANGE IN VALUE DUE TO CORRECTION OF DATA DURING SALES REVIEW- ADDED ONE BATH |
| 782 | 5743-1113 | \$200,933 | \$152,500 | 75.9 | 74 | | | | |
| 783 | 5743-1230 | \$802,733 | \$746,600 | 93 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2017 |
| 791 | 5743-2256 | \$3,535,000 | \$2,619,800 | 74.1 | 34 | | | | |
| 792 | 5743-2737 | \$695,000 | \$664,900 | 95.7 | 11 | | | | |
| 793 | 5743-2762 | \$685,000 | \$555,700 | 81.1 | . 11 | | | 1 | |
| 794 | 5743-2851 | \$673,133 | \$512,200 | 76,1 | 12 | | 1 | 1 | |
| 796 | 5744-0531 | \$310,000 | \$239,700 | 77.3 | 11 | | | | Resale V345(EC37)/CHANGE IN VALUE DUE TO BUILDING PERMITS- KITCHEN/BATH REMODEL DONE BY THE SELLER |
| 801 | 5745-0117 | \$195,000 | \$152,500 | 78.2 | 14 | 1 | | 1 | |
| 804 | 5745-1594 | \$339,000 | \$321,600 | 94.9 | 11 | | | 1 | |
| B08 | 5746-2591 | \$385,000 | \$337,800 | 87.7 | 14 | 1 | † | | |
| 809 | 5747-0039 | \$639,000 | \$506,200 | 79_2 | 11 | | 1 | | |
| B11 | 5747-0876 | \$310,000 | \$283,700 | 91.5 | 14 | 1 | | | |
| 812 | 5747-1635 | \$575,000 | \$534,700 | 93 | 14 | | | 1 | |
| 814 | 5747-2337 | \$594,933 | \$428,600 | 72 | 11 | | | 1 | |
| 815 | 5748-0212 | \$1,550,000 | \$1,410,700 | 81 | 11 | 70 | + | 1 | |
| 817 | 5748-0286 | \$400,000 | \$307,300 | 76.8 | 11 | | | | CHANGE IN VALUE DUE TO CORRECTION OF DATA- MLS REVIEW- KITCHEN/BATH/ELECTRIC UPDATES DONE WITHOUT PERMITS |
| 818 | 5748-0734 | \$595,000 | \$446,900 | 75.1 | 11 | | | | CHANGE IN VALUE DUE TO CORRECTION OF DATA- ADDED 1 BATH & 1 SINK (EXTRA FIXTURE) PER MLS USTING/PHOTOS |
| 821 | 5748-1581 | \$192,000 | \$188,700 | 98,3 | 14 | | | | |



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Ratios were created using stipulated year assessments.

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| Verno | Book | Sale | Assessed | Ratio | PC | MC | SC | Trim | Notes | · |
|-------|--------------------|-------------|-------------|-------|----|-----|----|------|--|---|
| | Page | Price | Value | | | | | | | |
| 822 | 5748-2218 | \$1,630,000 | \$1,494,500 | 91.7 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2016 | |
| 824 | 5702-2023 | \$1,300,000 | \$1,182,500 | 91 | 11 | | | | | |
| 825 | 57 48- 2B38 | \$193,000 | \$152,500 | 79 | 14 | | | | | |
| 825 | 5749-0064 | \$262,000 | \$192,500 | 73.5 | 14 | | | | | |
| 828 | 5749-2361 | \$154,933 | \$129,900 | 83.8 | 14 | | | | | |
| 836 | 5750-1898 | \$175,000 | \$152,500 | 87.1 | 14 | | | | | |
| 840 | 5751-1100 | \$457,600 | \$371,300 | 81,1 | 14 | | | | | , |
| 841 | 5751-1102 | \$196,000 | \$152,500 | 77.8 | 14 | · · | | | | |
| 851 | 5751-1564 | \$599,933 | \$389,600 | 64.9 | 14 | | L | | | |
| 854 | 5751-2745 | \$327,933 | \$316,200 | 96.4 | 14 | | | | | - |
| 856 | 5752-0133 | \$320,000 | \$250,700 | 78.3 | 11 | | ļ | | | |
| 861 | 5752-2064 | \$300,00D | \$252,500 | 84.2 | 11 | | | | 12 Cleveland Street is 2 streets over and down a lew | |
| 863 | 5752-2949 | \$775,000 | \$714,100 | 92.1 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO FOR 2016 | , |
| 864 | 5753-0117 | \$466,000 | \$378,000 | 81.1 | 14 | | | | | |
| 865 | 5759-0193 | \$5\$5,000 | \$468,100 | 84.3 | 11 | | | | | |
| 866 | 5753-1385 | \$375,000 | \$305,200 | 81.4 | 14 | | | ļ | | |
| 868 | 5753-1558 | \$508,000 | \$384,600 | 75.7 | 12 | | | | Thursday, December 15, 2016 2:37 PM CHANGE GRADE IN ORDER TO BE CONSISTENT WITH SIMILAR PROPERTIES. | |
| 870 | 5753-2104 | \$480,000 | \$405,800 | 84.5 | 11 | | | | | |
| 871 | 5753-2159 | \$588,000 | \$444,700 | 75.6 | 11 | | | | | j |
| 872 | 5754-0074 | \$365,000 | \$261,600 | 71.7 | 14 | | | | | 1 |
| 887 | 5755-0916 | \$550,000 | \$447,400 | 81.4 | 11 | | | | | |
| 889 | 5755-1804 | \$479,933 | \$425,700 | 88.7 | 14 | | | | | |
| 890 | 5755-1856 | \$333,000 | \$250,000 | 78.1 | 14 | | | | | |
| 891 | 5755-2501 | \$360,000 | \$318,400 | 88.4 | 11 | | | | | |



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Town Name: Portsmouth, Rockingham County Use Code: AA - Any & Ali Date Range: 10-01-2015 through 09-30-2016

| Verno_ | Book Page | Sale Price | Assessed Value | Ratio | PC | MC | SC | Trim | Notes |
|--------|-----------|---------------|-------------------|-------|----|----|----|------|--|
| 895 | 5756-1671 | \$1,450,000 | \$1,111,400 | 76,6 | 11 | | | | CHANGE IN VALUE DUE TO CORRECTION OF GRADE FROM SALES/MLS REVIEW REVEALED RENOVATIONS MUCH MORE EXTENSIVE THAN ORIGINALLY THOUGHT |
| 896 | 5756-1743 | \$235,000 | \$203,600 | 86.6 | 14 | | | | |
| 897 | 5756-1782 | \$700,000 | \$586,400 | 83.8 | 11 | | | | CHANGE IN VALUE DUE TO BUILDING PERMITS/HOME RENOVATION |
| 898 | 5756-2006 | \$604,000 | \$444,000 | 73.5 | 12 | | | | |
| 902 | 5757-0061 | \$642,000 | \$462,200 | 72 | 14 | | | | |
| 906 | 5757-1203 | \$270,000 | \$257,400 | 95.3 | 14 | | | | CHANGE IN VALUE DUE TO NEW CONDO CONSTRUCTION FOR 2016 |
| 907 | 5757-1628 | \$312,400 | \$311,400 | 99.7 | 11 | | | | CHANGE IN VALUE DUE TO CORRECTION OF BATHROOMS/BEDROOMS PER MLS LISTING |
| 908 | 5757-2083 | \$735,000 | \$590,800 | 80.4 | 11 | | | | CHANGE IN VALUE DUE TO BUILDING PERMITS- COMPLETION OF GARAGE DONE BY THE SELLER |
| 914 | 5753-2651 | \$400,000 | \$410,400 | 102.6 | 11 | | | 1 | |

| Verno | Book Page | Sale Price | Assessed Vaue | Ratło | PC | M¢ | SC | EX | Notes . |
|-------|--------------|---------------|------------------|-------|----|----|----|----|---|
| 6 | 5659-0082 | \$689,400 | \$865,500 | 125.5 | 44 | | | 13 | Improvements +/- (Post Sale/PreAssmt) - Be PURCHASE PRICE DID NOT INCLUDE UPGRADES & FINISHES- |
| 9 | 5659-0886 | \$281,800 | \$284,200 | 100.8 | 14 | | | 33 | Landlord/Tenant as Grantor/Grantee APPEARS TO BE A TENANT SALE -NO LISTINGS FOUND- NO RESPONSE FROM SALE LETTER OR PHONE CALL |
| 11 | 5659-1661 | \$160,000 | \$187,400 | 117.1 | 44 | | | 15 | Improvements +/- Incomplete at Assmt date OPEN PERMITS AT ASSESSMENT DATE |
| 16 | 5660-0641 | \$1,000,000 | \$868,200 | 86.8 | 13 | | | 15 | Improvements +/- Incomplete at Assmit date 68% COMPLETE AS OF 4/1/2016 |
| 21 | 5660-2802 | 5315,000 | \$413,000 | 131.1 | 11 | | | 13 | Improvements +/- (Post Sale/PreAssmt) - B Resale V495/SU8STANTIAL WORK DONE AFTER THE SALE & RESOLD MAY 2, 201 (VERNO 495- THE LATER SALE IS VALID |
| 25 | 6661-1539 | \$500,000 | \$1,550,100 | 310 | 44 | | | 21 | Multi-Parcel Conveyance (MPC) - Propertie can be sold seperately NO LISTINGS FOUND- NO FINANCING- LIKELY A PACKAGE DEAL |
| 28 | 5661-2596 | \$375,000 | \$361,200 | 96.3 | 14 | | | ЭВ | Family/Retailves/Affil as Grantor/Grantee NO USTINGS- PARTIES ARE LIKELY RELATED - NO RESPONSE FROM SALES VERIFICATION LETTER- PENDING RESPONSE FROM PRIOR LISTING AGE? |



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Ratios were created using stipulated year assessments.

| Verno | Book | Sale | Assessed | Ratio | PC | MC | SC | EX | Notes | |
|-------|-----------|-----------|-----------|---------|----|----|----|----|---|--|
| | Page | Price | Vaue | | | | | | | |
| 32 | 5561-2948 | \$382,200 | \$381,200 | 99.7 | 44 | | | 33 | Landlord/Tenant as Grantor/Grantee WORK DONE AFTER THE SALE-TENANT FIT UP-VALUE NOT REFLECTED IN SALE PRICE/ PURCHASED BY TENANT | |
| 35 | 5662-0539 | \$973,200 | \$988,100 | 101.5 | 14 | | | 70 | Substantial seler/Buyer Cost Shifting PER REALTOR- CONCESSIONS MADE DUE TO CONSTRUCTION NOT HAVING BEEN COMPLETED IN A TIMELY FASHION- PRECONSTRUCTION CONTRACT 1 YEAR PRIOR TO CLOSING. | |
| 47 | 5663-0977 | \$350,000 | \$393,800 | 112.5 | 95 | | | 25 | Insufficient market Exposure NOT ADVERTISED - PRIVATE SALE PER BUYER | |
| 50 | 5663-1522 | \$285,000 | \$253,300 | 88.9 | 11 | | | 24 | Sale Between owners of Abutting Prop | |
| 51 | 5663-1580 | \$590,000 | \$622,000 | 105.4 | 11 | | | 13 | Improvements +/- (Post Sale/PreAssmt) - Be PERMITS PULLED BY THE BUYER- ADDED VALUE AFTER THE SALE | |
| 55 | 5663-2375 | \$35,000 | \$66,700 | 190.6 | 18 | | | 33 | Landlord/Tenant as Grantor/Grantee Resale V304/SOLD TO MH PARK/LAND OWNER- RESOLD AS VALID SALE 2/1/2016 | |
| 67 | 5664-1744 | \$648,400 | \$608,900 | 93.9 | 17 | | | 81 | Estate Sale With Fiduciary Covenants See Fiduciary Daed | |
| 79 | 5665-2845 | \$340,000 | \$275,900 | 81.2 | 14 | | | 13 | Improvements +/- (Post Sale/PreAssmt) - Be Resale V592/PROPERTY SOLD AGAIN JUNE 2016- RENOVATION COMPLETE PER LISTING SHEET FOR THE JUNE SALE (PERMITS PULLED AFTER THIS SALE). | |
| 83 | 5666-0861 | \$110,000 | \$120,900 | 109.9 | 14 | | | 81 | Estate Sale With Fiduciary Covenants See Fiduciary Deed | |
| 84 | 5665-0928 | \$1,333 | \$289,100 | 21682.4 | 22 | | | 31 | Easement OUITCLAIM DEED BY CITY REGARDING SEWER EASEMENT- STAMPS ARE MINIMUM STAMPS PAID BY GRANTEE AS CITY IS EXEMPT | |
| 87 | 5666-1939 | \$375,000 | \$322,400 | 86 | 11 | | | 81 | Estate Sale With Fiduciary Covenants See Fiduciary Deed | |
| 88 | 5666-1988 | \$508,000 | \$506,800 | 99.8 | 14 | | | 81 | Estate Sale With Flouciary Covenants | |
| 89 | 5667-DD41 | \$260,000 | \$160,400 | 61.7 | 12 | Í | | 13 | Improvements +/- (Posl Sale/PreAssmt) - Be | |
| 90 | 5667-0584 | \$265,533 | \$279,700 | 105,3 | 11 | 1 | 1 | 81 | Estate Sale With Fiduciary Covenants | |
| 97 | 5667-2939 | \$113,000 | \$275,600 | 243.9 | 11 | 1 | | 27 | Less than 100% Interest Transferred 1/2 UNDIVIDED INTEREST PER DEED | |
| 99 | 5668-0022 | \$130,000 | \$121,700 | 93.6 | 14 | | | 24 | Safe Between owners of Abutting Prop BUYER OWNS 222-21-72- PER PHONE CALL WITH OWNER- SHE APPROACHED THE OWNER OF THIS CONDO AND MADE AN OFFER- WAS A PRIVATE SALE | |



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Town Name: Portsmouth, Rockingham County

- Use Code: AA - Any & All

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| arno | Book | Sale | Assessed | Batio | PC | MC | SC | EX | Notes |
|------|-----------|-------------|--------------------|-------|----|----|----|----|---|
| | Page | Price | Vaue | | | | | | |
| 101 | 5668-0326 | \$1,675,000 | \$1,652,000 | 98.6 | 14 | | | 13 | Improvements +/- (Post Sale/PreAssmt) - Be PROPERTY SOLD AS EMPTY SHELL- IMPROVEMENTS MADE AFTER THE SALE |
| 106 | 5668-1923 | \$480,133 | \$414,800 | 86.4 | 33 | | | 40 | Business Affiliates as Grankor/Grantee BUYER AND SELLER HAVE THE SAME ADDRESS & NAMES ON FILE (MICHAEL LABRIE) |
| 107 | 5668-1925 | \$321,533 | \$288,000 | 89.6 | 23 | | | 40 | Business Affiliates as Granton/Grantee BUYER & SELLER HAVE THE SAME ADDRESS AND NAMES |
| 111 | 5669-0559 | \$382,533 | \$301 <u>,</u> 000 | 78.7 | 11 | | | 25 | Insufficient market Exposore NO LISTINGS FOUND- NO RESPONSE TO - SALE VERIFICATION & FIELD VISIT- SUSPECT SELLER REMOVATED WITHOUT PROPER PERMITS |
| 114 | 5669-0667 | \$2,600,000 | \$2,060,000 | 79.2 | 33 | | | 15 | Improvements 4/- Incomplete at Assmt date 45% COMPLETE AS OF 4/1/2016 |
| 117 | 5669-1467 | \$250,000 | \$336,800 | 134.7 | 71 | | | 13 | Improvements +/- (Post Sale/PreAssmt) - Ba RESALE V414 MARCH 2016 WILL BE VALID SALE |
| 120 | 5670-0091 | \$740,000 | \$533,700 | 85.6 | 11 | | | 13 | Improvements +/- (Post Sale/PreAssmt) - Ba PERMITS PULLED BY THE BUYER AFTER THE SALE |
| 121 | 5670-1115 | \$900,000 | \$258,400 | 28.7 | 33 | | | 13 | Improvements +/- (Post Sale/PreAssmit) - Be BUILDING S DEMOLISHED BY BUYER |
| 125 | 5671-0416 | \$339,933 | \$309,800 | 91.1 | 14 | | | 38 | Family/Relatives/Affil as Grantor/Grantee SAME NAME & PER E-FILED PA34 |
| 132 | 5671-0902 | . \$13,000 | Ş1 6,300 | 125.4 | 18 | | | 25 | Insulficient market Exposure NO LISTINGS FOUND & PA34 STATES THERE WERE CIRCUMSTANCES AFFECTING SALE PRICE- BUT REASON IS NOT SPECIFIED |
| 137 | 5671-2253 | \$275,000 | \$318,900 | 116 | 11 | | | 38 | Family/Relatives/Affil as Grantor/Grantee PER SALE VERIFICATION LETTER |
| 138 | 5672-0001 | \$725,000 | \$805,000 | 111 | 11 | | | 36 | Relig/Char/edu as Grantor/Grantee SOLD BY A CHURCH- PREVIOUSLY EXEMPT/Also EC13/BUYER PULLED PERMITS |
| 143 | 5672-1445 | \$15,000 | \$28,100 | 187.3 | 18 | | | 33 | Landlord/Tenant as Grantor/Grantee TENANT SOLD TO LAND OWNER (MH PARK) |
| 148 | 5672-2110 | \$200,000 | \$264,700 | 132.4 | 11 | | | 15 | Improvements +/- Incomplete at Assmt date 10% COMPLETE |
| 155 | 5673-2263 | \$1,420,000 | \$2,031,600 | 143.1 | 33 | | | 40 | Business Affiliates as Grantor/Grantee SELLER AND BUYER SAME - JOSE SALEMA |
| 156 | 5673-2266 | \$1,000,000 | \$526,500 | 52.6 | 33 | | | 40 | Business Affiliates as Grantor/Grantee BUYER AND SELLER ARE THE SAME. |
| 158 | 5674-0254 | \$150,000 | \$280,600 | 187.1 | 44 | | | 21 | Multi-Parcel Conveyance (MPC) - Properties can be sold separately PACKAGE DEAL/PRIVATE SALE- WORD OF MOUTH FROM CONDO ASSOCIATION MEETING |



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Ratios were created using stipulated year assessments.

| erno_ | Book Page | Sale Price | Assessed Vaue | Ratio | PC | MC | _sc | EX | Notes |
|-------|--------------|---------------|------------------|-------|----|----|-----|----|--|
| 163 | 5674-2617 | \$432,533 | \$393,700 | 91 | 14 | | | 13 | Improvements +/- (Post Sale/PreAssmit) - Be OTHER WORK DONE PRIOR TO SALE WITH NO PERMITS AND ADDITIONAL WORK DONE AFTER THE SALE BUT BEFORE THE ASSESSMENT DATE |
| 171 | 5676-0185 | \$482,533 | \$327,600 | 67.9 | 44 | | | 33 | Landiord/Tenant as Grantor/Grantee SEE ATTACHED SALE VERIFICATION LETTER- NOT ADVERTISED |
| 175 | 5676-0977 | \$40,000 | \$55,500 | 138.8 | 18 | | | 33 | Landlord/Tenant as Grantor/Grantee Resale V764/SOLD TO LANDOWNER/FARK |
| 183 | 5677-2495 | \$210,000 | \$185,700 | 88.4 | 11 | | | 13 | Improvements +/- (Post Sale/PreAssmt) - Be Resale V597 |
| 184 | 5677-2893 | \$205,000 | \$266,800 | 130.2 | 11 | | | 99 | Unclassified Exclusion Property not inhabitable/MARKETED AS A TEAR DOWN, CASH ONLY SALE- SEE ATTACHED LISTING SHEET |
| 192 | 5678-2326 | \$390,000 | \$414,800 | 106.4 | 11 | 70 | | 13 | Improvements +/- (Post Sale/PreAssmt) - Ba BUYER PULLED MULTIPLE PERMITS- WORK PARTIALLY COMPLETE AS OF 4/1/2016 |
| 195 | 5679-0331 | \$2,950,000 | \$2,864,70D | 97.8 | 44 | | | 13 | Improvements +/- (Post Sale/PreAssmit) - Be TENANT FIT UP NOT INCLUDED IN SALE PRICE |
| 196 | 5679-0346 | \$250,000 | \$258,900 | 103.6 | 11 | | | 13 | Improvements +/- (Post Sale/PteAssmit) - Be WORK PARTIALLY COMPLETE AS OF 4/1/2016 |
| 202 | 5679-2337 | \$282,533 | \$261,800 | 92.7 | 11 | | | 13 | Improvements +/- (Post Sale/PreAssmt) - 88 BUYER PULLED PERMITS AFTER THE SALE AND IMPROVEMENTS PARTIALLY COMPLETE AS OF 4/1/2016 |
| 205 | 5680-0149 | \$570,000 | \$574,300 | 100.6 | 11 | | | ЗВ | Family/Relatives/Affil as Grantor/Grantee SEE ATTACHED- NOT ADVERTISED & NEIGHBOR IS UNCLE OF BUYER |
| 215 | 5680-1698 | \$100,000 | \$226,400 | 226.4 | 11 | | | 13 | Improvements +/- (Post Sale/PreAssmit) - Be MARKETED AS A TEAR DOWN- SEE ATTACHED LISTING/ NEW CONSTRUCTION AFTER TEAR DOWN |
| 224 | 5681-2254 | \$1,300,000 | \$1,442,500 | 111 | 44 | | | 69 | Assumed Lease With Unknown Terms DEED IS FOR BUILDING & IMPROVEMENTS ONLY- GRANTEE ALSO ASSUMED GRANTOR'S INTEREST IN THE GROUND LEASE |
| 230 | 5682-0483 | \$790,000 | \$1,031,000 | 130.5 | 33 | | | 33 | Landlord/Temant as Grantor/Grantee BUYER WAS TENANT AS EVIDENCED BY CORPORATION FILING LONG BEFORE PURCHASES-USING THE PROPERTY ADDRESS FOR ITS ADDRESS-PLEASE SEE ATTACHED |
| 233 | 5682-0735 | \$620,000 | \$613,500 | 99 | 11 | | | 38 | Family/Relatives/Affil as Grantor/Grantee BUYER AND SELLER ARE BOTH ON THE NEW MORTGAGE - SEE BOOK 5662 PAGE 737 - NO LISTINGS- PRIVATE SALE |



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| Vemp_ | Book | Sale | Assessed | Ratio | PC | MC_ | SC | EX | Notes | |
|-------|-----------|--------------|-------------|-------|----|-----|----|----|---|---|
| | Page | Price | Vaua | | | | | | | |
| 241 | 5683-2085 | \$475,000 | \$484,300 | 102 | 14 | | | 24 | Sale Between owners of Abulting Prop PRIVATE SALE BETWEEN NEIGHBORS- BUYER OWNS THE OTHER UNITS- NOT AOVERTISED PER JAMES NOUCAS, TRUSTEE | |
| 242 | 5683-2211 | \$150,000 | \$34B,100 | 232.1 | 14 | | | 38 | Family/Relatives/Affil as Grantor/Grantee SAME PARTIES | |
| 243 | 5683-2507 | \$370,000 | \$479,300 | 129.5 | 11 | 79 | | 15 | Improvements +/- Incomplete at Assmt date PERMITS NOT COMPLETE AS OF 4/1/2016/ COMP ONLY LISTING- AS IS CASH ONLY- NOT MARKET READY | |
| 246 | 5684-0513 | \$450,000 | \$512,500 | 113.9 | 12 | | | 61 | Estate Sale With Fiduciary Covenants | |
| 275 | 5586-1145 | \$412,533 | \$590,500 | 143.1 | 44 | | | 25 | Insufficient market Exposure NO LISTINGS FOUND- SAME BUYER AND SELLER FOR BOTH CONDO UNITS IN THE BUILDING, SEE VERNO 276/ BUYER AT 100 MARKET ST | |
| 276 | 5686-1147 | \$412,533 | \$485,400 | 117.7 | 44 | | | 25 | Insufficient market Exposure NO LISTINGS FOUND- SAME BUYER & SELLER FOR BOTH CONDO UNITS IN THE BUILDING, SEE VERNO 275/ BUYER AT 100 MARKET ST | |
| 277 | 5686-1473 | \$20,000 | \$167,800 | 839 | 18 | | | 33 | Landlord/Tenant as Grantor/Grantee SOLD TO LANDOWNER/PARK | |
| 282 | 5686-1733 | \$1,450,000 | \$1,268,900 | 87,5 | 14 | | | 40 | Business Atiliates as Grantor/Grantee | |
| 289 | 5687-0876 | \$259,000 | \$307,600 | 118.8 | 14 | | | 89 | Resale in EQ Period SEE VERNO 472 | |
| 297 | 5568-0841 | \$22,905,000 | \$9,492,300 | 41.4 | 33 | | | 21 | Multi-Parcel Conveyance (MPC) - Properties can be sold separately PART OF A LARGER SCALE ACQUISITION BUT SEPARATE DEEDS- THE SAME COMPANY PURCHASED OTHER SIMILAR PROPERTIES FROM THE SAME SELLER ON THE SAME DAY IN DANVILLE NH (BK5688 PG846), KINGSTON NH (PG851), HAMPTON FALLS (BK855) | |
| 299 | 5688-2332 | \$480,000 | \$524,700 | 109.3 | 11 | | | 38 | Family/Relatives/Affil as Grantor/Grantee PER PA34 | |
| 302 | 5689-0279 | \$50,000 | \$63,900 | 127.8 | 18 | | | 81 | Estate Sale With Fiduciary Covenants | |
| 305 | 5689-0877 | \$75,000 | \$73,200 | 97.6 | 11 | | | 24 | Sale Between owners of Abutting Prop | : |
| 306 | 5689-0881 | \$75,000 | \$73,200 | 97,6 | 19 | | 1 | 24 | Sale Between owners of Abutting Prop | |
| 327 | 5690-2830 | \$10,000 | \$86,300 | 863 | 18 | | | 33 | Landlord/Tenant as Grantor/Grantee SOLD TO LANDOW/NER/PARK | |
| 336 | 5692-0983 | \$343,000 | \$522,300 | 152.3 | 11 | | | B1 | Estate Sale With Fiduciary Covenants See Fiduciary Deed | |
| 345 | 5693-1470 | \$145,000 | \$194,000 | 133.8 | 11 | | | 37 | Financial Entity as Grantor/Grantee Resale V795 | |



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| erno | Book Page | Sale Price | Assessed Vaue | Ratio | PC_ | MC_ | sc | EX_ | Notes |
|------|--------------|---------------|------------------|-------|-----|-----|----|-----|--|
| 347 | 5693-2060 | \$200,000 | \$267,600 | 133.8 | 11 | | | 38 | Family/Relatives/Affill as Grantor/Grantee |
| 347 | 5533+2050 | \$200,000 | \$201,000 | 19970 | |] | | 35 | Faniny/Helalives/Anii as Grantor/Grantee |
| 348 | 5694-0289 | \$750,000 | \$7CB,000 | 94.4 | 44 | | | 25 | Insufficient market Exposure CONDD UNIT SWAP WITH IN SAME COMPLEX- NOT MARKETED- SEE ATTACHED SALE VERIF FORM FOR OTHER UNIT & PA34 |
| 349 | 5694-0310 | \$500,000 | \$447,300 | 89.5 | 44 | | | 25 | Insufficient market Exposure CONDO UNIT SWAP WITHIN SAME COMPLEX- NOT MARKETED- SEE SALE VERIFICATION FORM & PA34 FOR OTHER UNIT ON VERINO 348 |
| 355 | 5694-1893 | \$905,000 | \$1,087,500 | 120.2 | 11 | | | 13 | Improvements +/- (Post Sale/PreAssmt) - Be DEMOLISHED EXISTING HOUSE AFTER THE SALE- BUILT NEW HOUSE |
| 365 | 5695-0909 | \$285,000 | \$477,500 | 167,5 | 12 | | | 38 | Family/Relatives/Affil as Grantor/Grantee ONE OWNER SOLD HIS SHARE TO THE OTHER OWNER |
| 367 | 5696-1591 | \$530,000 | \$464,300 | 87.6 | 14 | | | 81 | Estate Sale With Fiduciary Covenants See Fiduciary Deed |
| 368 | 5696-1596 | \$375,000 | \$285,300 | 76.1 | 14 | | | 38 | Family/Relatives/Affil as Grantor/Grantee BUYERS LIVE AT 59 DEER ST UNIT 519, NOT ADVERTISED |
| 384 | 5698-1910 | \$240,000 | \$247,400 | 103.1 | 11 | | | 13 | Improvements +/- (Post Sale/PreAssmi) - Be : CONVEYED THE LOT WITH SUBDIVISION . APPROVALS PENDING |
| 399 | 5700-2306 | \$16,850,000 | \$9,276,500 | 55 | 33 | | | 67 | Unkn Value of Personal/Non-Taxable Prop HOTEL SALE- UNABLE TO VERIEY IF PERSONAL PROPERTY INCLUDED/ UNABLE TO VERIFY IF SALE PRICE INCLUDED REAL ESTATE ONLY IN THIS HOTEL SALE |
| 410 | 5701-2287 | \$352,000 | \$328,400 | 93.3 | 11 | | | 38 | Family/Relatives/Aflil as Grantor/Grantee |
| 428 | 5702-2852 | \$800,000 | \$841,600 | 105.2 | 25 | | | 33 | Landlord/Tenant as Grantor/Grantee THE BUYER IS A COOPERATIVE MADE UP OF THE TENANTS OF THE PROPERTY- NO LISTINGS FOUND |
| 444 | 5704-2499 | \$285,000 | \$272,400 | 95.6 | 17 | | | 81 | Estate Sale With Fiduciary Covenants See Fiduciary Deed |
| 461 | 5706-2668 | \$220,533 | \$213,600 | 96.9 | 11 | | | 81 | Estate Sale With Fiduciary Covenants See Fiduciary Deed |
| 468 | 5707-2929 | \$540,000 | \$514,100 | 95.2 | 14 | | | 99 | Unclassified Exclusion HUSBAND & WIFE EACH SEPARATELY PURCHASED BOTH UNITS 1 & 2- SEE VERNO 469 |
| 469 | 5707-2931 | \$420,000 | \$396,300 | 94.4 | 14 | | | 99 | Unclassified Exclusion HUSBAND & WIFE EACH PURCHASED BOTH UNITS 1 & 2 SEPARATELY- SEE VERNO 468 |
| 471 | 5708-2323 | \$310,000 | \$318,400 | 102.7 | 11 | | | 81 | Estate Sale With Fiduciary Covenants See Fiduciary Deed |



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Town Name: Portsmouth, Rockingham County Use Code: AA - Any & All Date Range: 10-01-2015 through 09-30-2016

Ratios were created using stipulated year assessments.

| /erno | Book | Sale | Assessed | Ratio | PC | MC | SC | EX | Notes |
|-------|-----------|--------------------|-------------|-------|----|----|----|----|---|
| | Page | Price | Vaug | | | | | | |
| 479 | 5709-1962 | \$955,000 | \$814,800 | 85.3 | 11 | | - | ЭВ | Family/Relatives/Affil as Grantor/Grantee Neighbors/across street and down 1 house |
| 481 | 5709-2325 | \$1,850,000 | \$440,200 | 23.8 | 45 | | 1 | 24 | Sale Batween owners of Abutting Prop PURCHASED BY ABUTTER (MILPORT APTS), SALE PRICE ALLOCATED IN CO- STAR/ UNITS B1 & F1 |
| 485 | 5710-0018 | \$162,533 | \$247,400 | 152.2 | 11 | | | 12 | Subdivided Post Asmt/Pre Sale SUB AFTER 4/1/2016- PORTION WITH BUILDING SOLD |
| 492 | 5710-1846 | \$225,000 | \$327,100 | 145.4 | 11 | | | 81 | Estate Sale With Fiduciary Covenants Warrenty Deed Probate#318-2016-ET-00053/ COMPLETE GUT/REMODEL- RESOLD 10/24/16 |
| 493 | 5710-1867 | \$250,000 | \$385,800 | 154.3 | 12 | | | 38 | Family/Relatives/Affil as Grantor/Grantee |
| 504 | 5711-2964 | \$361,867 | \$361,900 | 100 | 12 | | | 40 | Business Affiliates as Grantor/Grantee SAME PARTIES |
| 505 | 5711-2966 | \$256,933 | \$256,900 | 100 | 11 | | | 40 | Business Afiliates as Grantor/Grantee SAME PARTIES |
| 523 | 5714-0242 | \$790,000 | \$1,504,300 | 190.4 | 11 | | | 12 | Subdivided Post Asmt/Pre Sala UNIT 28 SOLD- NOT ASSESSED FOR 2016 |
| 529 | 5715-2106 | \$1,570,000 | \$3,054,700 | 194.6 | 83 | | | 66 | Complex Commercial Sale SALE WAS FROM BULK PORTFOLIO REIT, PROPERTY ALLOCATED TO GRAMERCY PROPERTY TRUST PORTFOLIO ON 12/17/2015 FOR 2,392,000 PER COSTAR |
| 530 | 5715-2195 | \$149,933 | \$129,900 | 86,6 | 14 | | | 81 | Estate Sale With Fiduciary Covenants See Fiduciary Deed |
| 546 | 5716-2976 | \$285,000 | \$303,800 | 106.6 | 44 | | | 21 | Mulil-Parcel Conveyance (MPC) - Properties can be sold separately UNITS 214 & 215- MARKETED TOGETHER MLS #4399345 |
| 549 | 5717-0800 | \$90,000 | \$74,200 | 82.4 | 18 | | | 81 | Estate Sale With Fiduciary Covenants See Fiduciary Deed |
| 552 | 5717-1287 | \$319,000 | \$317,700 | 99,6 | 12 | | | 81 | Estate Sale With Fiduciary Covenants See Fiduciary Deed |
| 578 | 5719-0435 | \$130,000 | \$121,600 | 93.5 | 14 | | | 24 | Sals Between owners of Abutting Prop |
| 588 | 5719-1631 | \$222,000 | \$201,000 | 90.5 | 11 | | | 81 | Estate Sale With Fiduciary Covenants Probate #318-2015-ET-01708 |
| 589 | 5719-1650 | \$3,000,000 | \$1,217,200 | 40.6 | 11 | | | 99 | Unclassified Exclusion Spoke with buyers agent. This property was not on the open market buyer made a generous offer to property owner who was not in the market to sell. |
| 596 | 5720-0499 | \$5 95,0 00 | \$543,200 | 91.3 | 14 | | | 38 | Family/Relatives/Affil as Grantor/Grantee NOT LISTED & BUYER OWNS TWO OTHER UNITS IN THE BUILDING |
| 602 | 5720-1413 | \$10,000 | \$29,600 | 296 | 18 | | | 33 | Landlord/Tenant as Grantor/Grantee SOLD TO LANDOWNER/PARK |



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| erno | Book | Sale | Assessed | Ratio | PC | MC | SC | EX | Notes |
|------|-----------|-------------|-------------|-------|----|----|----|----|--|
| | Page | Price | Vaue | | | | | - | |
| 616 | 5722-1370 | \$335,000 | \$345,800 | 103.2 | 11 | | | 81 | Estate Sale With Fiduclary Covenants See Fiduclary Deed |
| 633 | 5724-0922 | \$200,000 | \$324,000 | 162 | 11 | | | 21 | Multi-Parcel Conveyance (MPC) - Properties can be sold separately SEPARATE DEEDS BUT MARKETED TOGETHER- METHOD OF PAICE ALLOCATION TO THIS OR THE OTHER ABUTTING PROPERTY UNKNOWN- ALSO 0128-0006-0000 |
| 634 | 5724-1161 | \$600,000 | \$585,400 | 97.6 | 11 | | | 21 | Multi-Parcel Conveyance (MPC) - Properties can be sold separately SEPARATE DEEDS BUT MARKETED TOGETHER- METHOD OF PRICE ALLOCATION TO THIS OR THE OTHER ABUTTING PROPERTY UNKNOWN- ALSO 0128-0006-0000 |
| 640 | 5724-2226 | \$190,000 | \$209,200 | 110.1 | 14 | | | 36 | Relig/Char/edu as Grantor/Grantee See Charity List |
| 646 | 5725-0978 | \$725,000 | \$555,900 | 76.7 | 33 | | | 38 | Family/Relatives/Afhi as Grantor/Grantee FRIEND OF A FRIEND PER BUYER |
| 648 | 5725-1196 | \$1,389,000 | \$8,795,600 | 693.2 | 13 | | | 12 | Subdivided Post Asmi/Pre Sala NEW CONDOS FOR 2017, NOT YET ASSESSED, UNIT D202 IN THIS DEED |
| 659 | 5725-2775 | \$9,067 | \$45,200 | 498.5 | 24 | | | 24 | Sale Between owners of Abutting Prop |
| 656 | 5726-0255 | \$134,933 | \$120,900 | 89.6 | 14 | | | 81 | Estate Sale With Fiduciary Covenants 147 DAYS TO CLOSE WHEN UNDER CONTRACT |
| 666 | 5727-0205 | \$225,000 | \$178,400 | 79,3 | 11 | | | 89 | Resale In EQ Period 4 Resale V334 |
| 672 | 5727-2643 | \$240,000 | \$240,600 | 100.2 | 14 | | | 81 | Estate Sale With Fiduciary Covenants GRANTEE IS HEIR TO THE ESTATE PER DEED & SALE NOT ADVERTISED |
| 673 | 5728-0844 | \$400,000 | \$226,400 | 56.6 | 11 | | | 14 | Improvements +/- (Post Assmt/Pre Sale) DEMO & NEW CONSTRUCTION |
| 674 | 572B-1430 | \$3,333 | \$769,000 | 22770 | 14 | | 1 | 38 | Family/Relatives/Aifil as Grantor/Grantee |
| 682 | 5729-2666 | \$660,133 | \$625,400 | 94.7 | 15 | | | 12 | Subdivided Post Asmt/Pre Sale SALE OF DUPLEX- ASSESSED AS CONDOS FOR 2016 |
| 6B4 | 5730-0297 | \$375,000 | \$348,800 | 93 | 14 | | | 24 | Sale Between owners of Abutting Prop ALSO OWNS 59 DEER ST #515- BUYER IS SELLING AGENT |
| 691 | 5730-2264 | \$384,000 | \$332,300 | 86,5 | 44 | | | 24 | Sale Between owners of Abutting Prop SOLD TO OWNER AT UNIT#303, NOT LISTED |
| 692 | 5730-2417 | \$150,000 | \$135,900 | 91.3 | 14 | | | 33 | Landiord/Tenant as Grantor/Grantee CONDO UNIT SOLD TO ASSOCIATION- NOT LISTED |
| 693 | 5730-2716 | \$2,100,000 | \$8,795,600 | 418.8 | 14 | | | 12 | Subdivided Post Asm/Pre Sale UNIT D301 CONDOMINIUMIZED AFTER 4/1- NOT ASSESSED YET |



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 10-01-2015 through 09-30-2016

Ratios were created using stipulated year assessments.

| Verлo | Book | Sale | Assessed | Ratio | PC | _MC | sc | EX | Notes |
|-------|-----------|--------------|-------------|-------|----|-----|----|----|---|
| | Page | Prica | Vaue | | | | | ļ | |
| 696 | 5731-0541 | \$501,000 | \$340,600 | 68 | 11 | | | 25 | Insufficient market Exposure REALTOR STATE SOLD OUTSIDE OF MLS NO ON OPEN MARKET |
| 700 | 5731-1423 | \$537,800 | \$485,900 | 90.4 | 11 | | | 14 | Improvements +/- (Post Assmt/Pre Sale) CHANGE IN VALUE DUE TO BUILDING PERMITS & CHANGE IN USE AFTER SALE TO A TWO-FAMILY |
| 706 | 5732-1317 | \$999,000 | \$8,795,600 | 880.4 | 14 | | | 12 | Subdivided Post Asmt/Pre Sale, NEW CONDO UNIT FOR 2017 #C202 |
| 707 | 5732-2649 | \$370,000 | \$434,900 | 117.5 | 11 | | | 38 | Family/Relatives/Affil as Grantor/Grantee FAMILY SALE PER EFILED & HANDWRITTEN PA34 |
| 714 | 5733-1050 | \$11,000,000 | \$8,661,600 | 78.7 | 44 | | | 22 | Indeterminate Price/Consideration POSSIBLE TRANSFER OF FF&E INCLUDED- LEASED FEE TRANSFER |
| 720 | 5733-2781 | \$162,533 | \$247,400 | 152.2 | 11 | | | 12 | Subdivided Post Asm/Pre Sale SUBDIVIDED AFTER 4/1- EXISTING HOME & SMALLER LOT SOLD ON THIS DEED |
| 722 | 5734-2070 | \$745,000 | \$513,700 | 69 | 11 | | | 33 | Landlord/Tenant as Grantor/Grantee |
| 724 | 5735-0971 | \$1,099,000 | \$8,795,600 | 800.3 | 13 | | | 12 | Subdivided Post Asmt/Pre Sala NEW CONDO UNIT C201 |
| 731 | 5735-2420 | \$925,000 | \$265,200 | 81.6 | 44 | | | 24 | Sale Between owners of Abutting Prop BUYER OWNS UNIT #105 ALSO |
| 733 | 5736-2728 | \$130,000 | \$109,000 | 83.8 | 14 | | | 38 | Family/Relatives/Affil as Grantor/Grantee NON-MARKET TRUST SALE- TO AN IRREVOCABLE TRUST- GRANTOR IS TRUSTEE |
| 734 | 6736-2730 | \$130,000 | \$109,000 | 83.8 | 14 | | | 3B | Family/Relatives/Affil as Grantor/Grantee NON MARKET TO A TRUST-GRANTOR IS TRUSTEE |
| 736 | 5737-0910 | \$1,690,000 | \$1,656,800 | 98 | 14 | | | 14 | Improvements +/- (Post Assmt/Pre Sale) COMPLETION OF UNIT AFTER THE PURCHASE |
| 740 | 5737-2364 | \$210,000 | \$217,700 | 103.7 | 11 | | | 37 | Financial Entity as Grantor/Grantee |
| 745 | 5738-2826 | \$145,000 | \$120,300 | 83 | 14 | | | 38 | Family/Relatives/Affil as Grantor/Grantee PRIVATE ABUTTER SALE PER SALE VERIFICATION LETTER |
| 757 | 5740-0674 | \$6,091,533 | \$3,716,800 | 61 | 57 | | | 14 | Improvements +/- (Post Assmi/Pre Sale) NEW CONDOS FOR 2017/ BUYER & SELLER ARE BUSINESS AFFILIATES |
| 769 | 5740-1864 | \$355,000 | \$275,700 | 77.7 | 11 | | | 25 | Insufficient market Exposure PRIVATE NON-MARKET TRANSACTION PER BUYER PHONE CALL- I SPOKE WITH PAULINE SIMEONOV VIA PHONE 12/14/2016 |
| 760 | 5740-1954 | \$1,275,000 | \$562,900 | 44.2 | 33 | | | 37 | Financial Entity as Grantor/Grantee BUILDING TO BE DEMOLISHED PER PERMIT/ POSSIBLE ALLOCATED PRICE BETWEEN TWO PARCELS- SEE VERNO 761 |



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 Town Name:
 Portsmouth, Rockingham County

 Use Code:
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 Date Range:
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| Verna | Book Page | Sale Price | Assessed | Ratio | PC | MC | sc | EX | Notes |
|-------|--------------|---------------|-------------|---------|----|----|----|----|---|
| 761 | 5740-1956 | \$275,000 | \$197,400 | 71.8 | 23 | | | 37 | Financial Entity as Grantor/Grantee POSSIBLE PRICE ALLOCATION- SEE |
| 763 | 5740-2859 | \$245,000 | \$841,000 | 343.3 | 23 | | | 45 | VERNO 760 Boundary adjustment FOR 2017 |
| 767 | 5741-1535 | \$470,000 | \$604,800 | 128.7 | 14 | | 1 | 12 | Subdivided Post Asmt/Pre Sale NEW CONDO FOR 2017- UNIT #2 |
| 781 | 5743-0352 | \$3,000,000 | \$2,447,600 | 81.6 | 33 | | | 33 | Landlord/Tenant as Grantor/Grantee BUYER WAS TENANT (PORTSMOUTH KAYAK)- SEE ATTACHED CORPORATION DOCUMENT |
| 784 | 5743-1251 | \$990,000 | \$340,800 | 87.4 | 11 | | | 51 | Estate Sale With Fiduciary Covenants See Fiduciary Deed & NO LISTINGS |
| 785 | 5743-1283 | \$220,000 | \$211,800 | 96.3 | 11 | | | 38 | Family/Relatives/Affil as Grantor/Grantee NO LISTINGS- NO RESPONSE TO SALE. VERIFICATION- BOTH BUYER AND SELLER ARE LISTED AT SAME ADDRESS ON BOTH THE DEED - LIKELY A FAMILY/FRIENDS SALE |
| 786 | 5743-1370 | \$130,000 | \$120,000 | 92,3 | 14 | | | 38 | Family/Relatives/Affil as Grantor/Grantee THE LP OWNS MANY UNITS IN THE COMPLEX- NOT LISTED FOR SALE |
| 790 | 5743-2039 | \$750,000 | \$680,100 | 90,7 | 33 | | | 40 | Business Affiliales as Grantor/Grantee TRANSFER IS CHANGE IN TITLE VESTING |
| 797 | 5744-1214 | \$1,050,000 | \$800,700 | 76.3 | 12 | | | 21 | Multi-Parcel Conveyance (MPC) - Propertiss can be sold separately 145-34 & 35 |
| 802 | 5745-0324 | \$275,193 | \$213,000 | 77.4 | 14 | | | 38 | Family/Relatives/Affil as Grantor/Grantee |
| 806 | 5746-1310 | \$325,000 | \$330,000 | 101.5 | 11 | | | 33 | Landlord/Tenant as Grantor/Grantee SEE ATTACHED |
| 819 | 5748-1212 - | \$550,000 | \$568,000 | 103.3 | 13 | | | 38 | Family/Relatives/Affil as Grantor/Grantee SOLD TO DAUGHTER WHO HAD BEEN LIVING THERE FOR 20 YEARS PER SELLER PETER GARRITY PHONE CONVERSATION |
| 827 | 5749-0480 | \$405,000 | \$707,700 | 174.7 | 14 | | | 12 | Subdivided Post Asml/Pre Sale NEW CONDO FOR 2017- UNIT #1 |
| 834 | 5750-1737 | \$1,538,000 | \$9,534,100 | 619.9 | 14 | | | 12 | Subdivided Post Asmt/Pre Sale NEW CONDO FOR 2017- UNIT #301 |
| 835 | 5750-1842 | \$747,200 | \$9,534,100 | 1276 | 14 | | | 12 | Subdivided Post AsmVPre Sale NEW CONDO FOR 2017 UNIT #205 |
| 842 | 5751-1440 | \$12,000 | \$8,354,300 | 69619.2 | 23 | | | 45 | Boundary adjustment RELEASES COVENANTS ETC IN BODK 1613 PAGE 461 PRIOR TO LOT LINE REVISION, CONSOLIDATION & SUBSEQUENT SUBDIVISION |
| 843 | 5751-1443 | \$16,000 | \$8,354,300 | 52214.4 | 23 | | | 45 | Boundary adjustment RELEASES COVENANTS ETC IN BOOK 2602 PAGE 564 PRIOR TO LOT LINE REVISION, CONSOLIDATION & SUBSEQUENT SUBDIVISION |



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Town Name: Portsmouth, Rockingham County Use Code: AA - Any & All Date Bange: 10-01-2015 through 09-30-2016

Ratios were created using stipulated year assessments.

| erno | Book | Sale | Assessed | Ratio | PC | MC | SC | EX | Notes | ······································ |
|------|-----------|-----------|--------------------------|---------|----|----|----|----|--|--|
| | Page | Price | Vaue | | | | | | | |
| 844 | 5751-1449 | \$4,000 | \$6,774,000 | 169350 | 23 | | | 45 | Boundary adjustment RELEASES COVENANTS ETC IN BOOK 2641 PAGE 1271 PRIOH TO LOT LINE REVISION, CONSOLIDATION & SUBSEQUENT SUBDIVISION | |
| 845 | 5751-1451 | \$12,000 | \$8,354,300 | 69619.2 | 23 | | | 45 | Boundary adjustment RELEASES COVENANTS ETC IN BOOK 1613 PAGE 461 PRIOR TO LOT LINE REVISION, CONSOLIDATION & SUBSEQUENT SUBDIVISION | |
| 846 | 5761-1455 | \$12,00D | \$ 6 ,767,400 | 56311.7 | 23 | | | 45 | Boundary adjustment RELEASES COVENANTS ETC IN BOOK 5631 PAGE 2429 PRIOR TO LOT LINE REVISION, CONSOLIDATION & SUBSEQUENT SUBDIVISION | |
| 852 | 5751-1985 | \$659,000 | \$8,795,600 | 1314.7 | 14 | | | 12 | Subdivided Post AsmVPre Sale NEW CONDO FOR 2017 UNIT #C102 | |
| 857 | 5752-0890 | \$738,000 | \$557,900 | 75.6 | 11 | | | 89 | Resale in EQ Period Resals V429 | |
| 860 | 5752-1983 | \$200,000 | \$281,100 | 140.6 | 11 | | | 24 | Sale Between owners of Abutting Prop BUYER OWNS 0135-0029-0000- NO LISTED | |
| 867 | 5753-1479 | \$481,000 | \$418,100 | 86.9 | 11 | | | 37 | Financial Entity as Grantor/Grantee | |
| 869 | 5753-1562 | \$630,000 | \$9,534,100 | 1513.4 | 54 | | | 12 | Subdivided Post Asmt/Pre Sale NEW CONDO FOR 2017- UNIT#203 | |
| 873 | 5754-0098 | \$310,000 | \$282,500 | 91.1 | 12 | | | 69 | Resale in EQ Period Resale V741 | |
| 874 | 5754-0121 | \$572,000 | \$9,534,100 | 1666.8 | 14 | | | 12 | Subdivided Post Asmt/Pre Sala NEW CONDO FOR 2017 UNIT #202 | |
| 876 | 5754-2611 | \$795,000 | \$574,300 | 72.2 | 11 | | | 38 | Family/Relatives/Affil as Grantor/Grantee See Attached | |
| 878 | 5754-2631 | \$12,000 | \$6,774,000 | 56450 | 23 | | | 45 | Boundary adjustment RELEASE OF COVENANTS ETC IN BOOK 1606 PAGE 198 PRIOR TO LOT LINE REVISION- LOT CONSOLIDATION AND SUBSEQUENT SUBDIVISION | |
| 879 | 5754-2636 | \$16,000 | \$6,774,000 | 42337.5 | 23 | | | 45 | Boundary adjustment RELEASE OF COVENANTS ETC IN BOOK 2199 PAGE 434 PRIOR TO LOT LINE REVISION-LOT CONSOLIDATION AND SUBSEQUENT SUBDIVISION | ب |
| 880 | 5754-2641 | \$15,000 | \$6,774,000 | 42337.5 | 23 | | | 45 | Boundary adjustment RELEASE OF COVENANTS ETC IN BOOK 2264 PAGE 1994 PRIOR TO LOT LINE REVISION-LOT CONSOLIDATION AND SUBSEQUENT SUBDIVISION | |
| 861 | 5754-2646 | \$8,000 | \$6,774,000 | 84675 | 23 | | | 45 | Boundary adjustment RELEASE OF COVENANTS ETC IN BOOK 5534 FAGE 2070 PRIOR TO LOT LINE REVISION- LOT CONSOLIDATION AND SUBSEQUENT SUBDIVISION | |



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 Use Code:
 AA - Any & All

 Date Range:
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Ratios were created using stipulated year assessments. .

| Verno | Book | Sale | Assessed | Ratio | PC | MC | SC | EX | Notes |
|-------|-----------|-----------|-------------|--------|----|----|----|----|---|
| | Page | . Price | Vaue | | | | | | |
| 882 | 5754-2748 | \$300,000 | \$297,900 | 99.3 | 11 | | | 33 | Landlord/Tenant as Grantor/Grantee |
| 863 | 5755-0095 | \$760,000 | \$577,500 | 89,1 | 44 | | | 38 | Family/Refattives/Affil as Grantor/Grantee BUYER & SELLER FRIENDS- BUYER ADVERTISED WITH A SIGN ON PROPERTY BUT NOT LISTED |
| 884 | 5755-0219 | \$10,000 | \$26,900 | 269 | 18 | | | 33 | Lendlord/Tenant as Grantor/Grantee SOLD TO LANDOWNER/PARK |
| 893 | 5756-0479 | \$649,000 | \$8,795,600 | 1355.2 | 44 | | | 12 | Subdivided Post Asmt/Pre Sale NEW CONDO FOR 2017 UNIT #C101 |
| 894 | 5756-1018 | \$240,000 | \$274,900 | 114.5 | 14 | | | 81 | Estate Sals With Fiduciary Covenants ESTATE SALE- NOT LISTED- APPEARS TO BE AN ABUTTER |
| 899 | 5756-2025 | \$950,000 | \$646,400 | 68 | 11 | | | 81 | Estate Sale With Fiduciary Covenants FIDUCIARY DEED |
| 911 | 5758-0466 | \$968,133 | \$9,534,100 | 964.9 | 14 | | | 12 | Subdivided Post Asmt/Pre Sale NEW CONDO FOR 2017- UNIT #304 |



2016 Ratio Study Summary Report

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Town Name: Portsmouth, Rockingham County

Date Range: 10/01/2015 through 09/30/2016

NH Dept of Revenue Administration. Ratios were created using slipulated year assessments.

| Strata | Description | Mean Ratio | Median Ratio | WM Low Cl | WM Ratio | WM High Cl | COD | PRD | Total Strata | Sales PA34 | Valid | Valid % | Valid PA34 | Valid PA34 % | UT# | UT % |
|--------|------------------------------|---------------|-----------------|-----------------|-------------|------------------|-------|------|-----------------|---------------|-------|------------|---------------|--------------------|-----|---------|
| 11 | Single Family Home | 87.72 | 87.37 | 84.70 | 86.29 | 87.73 | 9.21 | 1.02 | 223 | 199 | 162 | 72.6% | 144 | 88.9% | 162 | 100% |
| 70 | Waterfront | ٥ | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 3 | 3 | 75.0% | 2 | 66,7% | 3 | 100% |
| 12 | Multi Family 2-4 Units | 80.04 | 76,84 | 76,68 | 79.33 | 84.25 | 7.73 | 1.01 | 22 | 18 | 14 | 63.6% | 11 | 78.6% | 13 | 92.9% |
| 14 | Single Res Condo Unit | 85.74 | 86.65 | 83.53 | 85.28 | 86.90 | 8.07 | 1.01 | 202 | 175 | 158 | 78.2% | 140 | 88.6% | 158 | 100% |
| 18 | Mfg Housing Without Land | 74.52 | 79.36 | 64.35 | 72.06 | 78.48 | 14.18 | 1.03 | 21 | 16 | 11 | 52.4% | 8 | 72.7% | 11 | 100% |
| 22 | Residential Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 | 3 | 75.0% | 2 | 66.7% | 3 | 100% |
| 25 | Mixed Use Res/Cmcl. Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 1 | 50.0% | 1 | 100% | 1 | 100% |
| 33 | Commercial L&B | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 | 14 | 3 | 18.8% | 2 | 66.7% | З | 100% |
| 34 | Industrial L&B | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 2 | 100% | 1 | 50.0% | 2 | 100% |
| 35 | Mixed Use Res/Cmcl L&B | 0 | 0 | · 0 | 0 | 0 | 0 | 0 | 2 | 1 | 1 | 50.0% | 0 | 0% | 1 | 100% |
| 44 | Commercial Condo | 81.76 | 87.91 | 78.78 | 83.93 | 87.14 | 7.27 | 0.97 | 29 | 24 | 11 | 37.9% | 11 | 100% | 9 | 81.8% |
| 45 | Industrial Condo | 0 | Ū. | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 1 | 50.0% | 1 | 100% | 1 | 100% |
| 73 | Waterfront Influence | 82.17 | 83.70 | 0 | 76.71 | Û | 8.13 | 1.07 | 5 | 5 | 4 | 80.0% | 4 | 100% | 4 | 100% |
| 74 | View Influence - Positive | 0 | 0 | 0 | 0 | Ō | 0 | 0 | 1 | 1 | 1 | 100% | 1 | 100% | 1 | 100% |
| AA | Any & All | 86.20 | 86,58 | 83.52 | 84,93 | 86.08 | 9.46 | 1.01 | 545 | 463 | 367 | 67.3% | 321 | 87.5% | 366 | 99.7% |
| GC1 | Area Improved Res | 86.10 | 86.58 | 84.35 | 85.46 | 86.51 | 9.09 | 1.01 | 470 | 410 | 345 | 73.4% | 303 | 87.8% | 344 | 99.7% |
| GC2 | Area Improved Non- Res | 84.23 | 83,56 | 71.97 | 77.89 | 83.40 | 13.26 | 1.08 | 55 | 45 | 18 | 32.7% | 15 | 83.3% | 17 | 94.4% |
| GC3 | Area Unimproved | 91.79 | 94,64 | 0 | 102.73 | 0 | 15.54 | 0.89 | 19 | 8 | 4 | 21.1% | 3 | 75.0% | 4 | 100% |



2016 Ratio Study Summary Report

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Town Name: Portsmouth, Rockingham County

Date Range: 10/01/2015 through 09/30/2016

NH Dept of Revenue Administration. Ratios were created using stipulated year assessments.

| Туре | Description | Median Low Cl | Median Ratio | Median High Cl | PRD Low Cl | PR | D | PRD High Cl | COD | UT# |
|-------------|-----------------------|---------------------|-----------------|----------------------|------------------|----|------|-------------------|-------|-----|
| All (AA) | Any & All | 84.54 | 86.58 | 87,37 | 1.01 | | 1.01 | 1.03 | 9,46 | 366 |
| Group (GC1) | Area Improved Res | 84,54 | 86.58 | 87.37 | 1.00 | | 1.01 | 1.02 | 9.09 | 344 |
| Group (GC2) | Area Improved Non-Res | 76.55 | 83.56 | 88.21 | 1.03 | | 1.08 | 1.20 | 13.26 | 17 |
| Group (GC3) | Area Unimproved | 0 | 94.64 | 0 | 0 | | 0.89 | 0 | 15.54 | 4 |

| Title | Description | Criteria Met |
|-----------------------------|--|--------------|
| Strata-Any and All (Median) | Overall Median Point Estimate confidence interval should overlap range of 90-110 | False |
| Strata-Any and All (PRD) | Overall PRD Confidence Interval should overlap range of .98-1.03 | True |
| Strata-Any and All (COD) | Coefficient of Dispersion < 20.0 | True |
| Strata-GC1 | Median Confidence Interval should overlap overall median +/- 5% | True |
| Strata-GC2 | Median Confidence Interval should overlap overall median +/- 5% | True |
| Strata-GC3 | Median Confidence Interval should overlap overall median +/- 5% | N/A |