

Portsmouth C/I Old Assessment Ratio

Map		All		Address	Type	Date	Sale Price	Old Assessed Value	A/S Ratio
101	64			134 South St.	Apartments	7/12/2013	\$1,166,600	\$735,600	63.1%
102	56			420 Pleasant St.	Apartments	10/23/2013	\$520,000	\$511,000	98.3%
103	43			30 Gardner St.	Apartments	10/2/2013	\$575,000	\$553,300	96.2%
105	13	102		68 State St. #102	Retail Condo	4/30/2012	\$310,000	\$274,700	88.6%
105	13	103		68 State St. #103	Retail Condo	1/9/2012	\$214,000	\$196,700	91.9%
105	1A			121 Bow St #1A	Inn Condo	11/1/2013	\$1,175,000	\$733,200	62.4%
106	3			110 Chapel St.	Office/Apt	11/22/2013	\$842,500	\$630,000	74.8%
106	28			45 Market St	Retl/Ofc/Apt	10/15/2013	\$525,000	\$502,700	95.8%
106	34 C			135 Market St #C	Office Condo	7/19/2013	\$257,500	\$245,000	95.1%
106	34 F			135 Market St #F	Retail Condo	8/27/2012	\$385,000	\$325,400	84.5%
106	34 G			135 Market St #G	Retail Condo	8/30/2013	\$395,000	\$338,200	85.6%
107	37			49 Pleasant St.	Retl/Ofc/Apt	5/20/2014	\$1,575,000	\$901,900	57.3%
107	48	1		123 State St. #1	Office Condo	7/3/2012	\$731,533	\$703,200	96.1%
107	52	1		102 State St.	Store	12/18/2014	\$365,000	\$381,400	104.5%
107	53			110 State St.	Retl/Apt	2/4/2014	\$750,000	\$643,500	85.8%
107	68	103		222 State St.	Retail Condo	3/12/2013	\$250,000	\$217,600	87.0%
107	76			92 Pleasant St.	Retl/Ofc/Apt	2/3/2014	\$710,000	\$546,700	77.0%
116	12			402 State St.	Office	7/22/2014	\$875,000	\$913,700	104.4%
117	31			44 Market St.	Retl/Ofc/Apts	8/28/2014	\$1,599,000	\$847,500	53.0%
117	43			74 Congress St.	Retl/Ofc/Apts	1/31/2014	\$800,000	\$409,700	51.2%
117	44			76 Congress St.	Retail Office	12/21/2012	\$550,000	\$446,300	81.1%
118	26	4		407 Deer St. #6-16	Office Condo	5/7/2013	\$515,000	\$412,100	80.0%
118	26	10		Deer St. #8-4	Office Condo	10/9/2012	\$510,000	\$459,100	90.0%
123	9			335 Maplewood Ave	Apartments	6/27/2014	\$795,000	\$688,800	86.6%
124	5 C3			118 Maplewood Ave C3	Office Condo	11/21/2014	\$170,000	\$149,500	87.9%
124	8			111 Maplewood Ave	Office	11/5/2014	\$8,000,000	\$6,123,900	76.5%
125	8			285 Hanover St.	Apartments	6/16/2014	\$386,000	\$327,900	84.9%
126	6	105		107 Congress St #1-5	Retail Condo	8/25/2014	\$650,000	\$584,000	89.8%
126	30			45 Pearl St.	Retail/Apts	11/1/2014	\$625,000	\$449,400	71.9%
126	33	101		51 Islington St. #1	Retail Condo	6/26/2012	\$1,347,133	\$1,148,600	85.3%
127	1			40 Court St.	Inn/Motel	11/20/2013	\$2,485,000	\$2,378,100	95.7%
127	4			159 Middle st.	Office	12/13/2013	\$768,000	\$683,900	89.0%
129	17			10 Merrimac St.	Apartments	5/16/2013	\$835,000	\$736,600	88.2%
130	41			186 Miller St.	Apartments	6/29/2012	\$1,150,000	\$997,200	86.7%
135	45			426 Middle St	Retail/Ofc	1/17/2014	\$450,000	\$391,100	86.9%
138	62			Hanover st.	Wrhse/Mixed	3/18/2014	\$1,485,066	\$1,397,200	94.1%
145	33			404 Islington St.	Inn/Motel	11/22/2013	\$800,000	\$610,500	76.3%
146	16			184 Madison St.	Apartments	5/31/2013	\$5,500,000	\$4,706,700	85.6%
146	24	3		100 Albany St. #C	Retail Condo	10/8/2014	\$185,000	\$125,900	68.1%
151	6 D7			230 Lafayette Rd. #D7	Office Condo	12/19/2012	\$140,000	\$151,800	108.4%
151	6 D13			230 Lafayette Rd. #D13	Office Condo	2/15/2012	\$122,000	\$107,600	88.2%

151	6	D8+D9A+D9B	230 Lafayette Rd. #D8+9A&	Office Condo	9/13/2013	\$319,900	\$285,600	89.3%
156	5		536 Islington St.	Apartments	9/19/2014	\$460,000	\$394,500	85.8%
161	43		806 US Rte 1 Bypass	Restaurant	9/15/2014	\$405,000	\$496,400	122.6%
164	7		601 Islington St	Store	1/15/2013	\$850,000	\$657,600	77.4%
165	4	B102	871 Islington St.	Bsmnt Condo	4/8/2013	\$29,000	\$27,800	95.9%
165	4	B104	871 Islington St.	Bsmnt Condo	5/22/2013	\$25,000	\$25,200	100.8%
168	27		75 Monroe St.	Apartments	10/9/2013	\$918,200	\$639,700	69.7%
172	8		951 Islington St	Office	11/6/2012	\$1,890,000	\$1,673,900	88.6%
212	26		1 Falkland PL	Office	2/6/2015	\$450,000	\$474,000	105.3%
216	1	10	155 Commerce Way	Office	8/1/2014	\$4,500,000	\$3,280,200	72.9%
219	52		1009 Maplewood Ave	Apartments	9/9/2013	\$508,000	\$475,100	93.5%
223	34		895 Sagamore Ave.	Store	7/19/2013	\$204,700	\$205,000	100.1%
229	8		599 Lafayette Rd.	Shopping Center	1/30/2015	\$6,451,000	\$4,946,000	76.7%
229	8B		581 Lafayette Rd.	Movie Theatre	6/6/2013	\$1,515,000	\$1,131,800	74.7%
231	52	B1A	264 Lafayette Rd.B1A	Office Condo	4/12/2013	\$158,000	\$157,400	99.6%
231	52	B2A	264 Lafayette Rd. B2A	Office Condo	1/17/2012	\$149,000	\$119,300	80.1%
233	4		1200 Islington St.	Apartments	12/3/2012	\$590,000	\$521,700	88.4%
238	16		1600 Woodbury Ave.	Shopping Center	6/2/2014	\$24,186,000	\$21,434,700	88.6%
239	13	1	35 Gosling Rd.	Motel	9/21/2012	\$5,798,533	\$4,809,100	82.9%
240	2	2303	330 Borthwick Ave #303	Office Condo	4/1/2014	\$300,000	\$296,500	98.8%
241	15	20	1808 Islington St.	Commcl Condo	6/27/2012	\$196,000	\$174,900	89.2%
243	56		290 Pevery Hill Rd.	Day Care	6/11/2014	\$268,500	\$280,200	104.4%
253	9	8	115 Mirona Rd. #8	Retail Condo	9/12/2013	\$195,000	\$134,200	68.8%
259	12	B04+B05	875 Greenland Rd. #B4+B5	Office Condo	11/26/2014	\$340,000	\$298,800	87.9%
275	7		Heritage Rd.	Vacant Indust	1/15/2015	\$615,000	\$402,600	65.5%
284	7	7	280 Heritage Ave #G	Indust Condo	12/31/2014	\$256,200	\$346,700	135.3%
285	13	2	2600 Lafayette Rd. #2	Restaurant Cond	12/30/2014	\$1,200,000	\$857,600	71.5%
291	7		3201 Lafayette Rd.	Mobil Home Park	5/30/2013	\$10,770,000	\$6,378,700	59.2%
305	3	4	108 Corporate Dr #4	Office Condo	6/28/2013	\$3,985,500	\$3,225,400	80.9%
307	1		68 New Hampshire Ave	Warehouse	8/22/2014	\$1,450,000	\$1,428,100	98.5%
309	2	7	201 Flightline Rd	Hangar Condo	9/10/2014	\$45,000	\$41,800	92.9%
309	3	4	203 Flightline Rd U14	Hangar Condo	2/10/2014	\$49,900	\$41,800	83.8%
309	4	2	205 Flightline Rd U22	Hangar Condo	2/3/2014	\$50,000	\$41,800	83.6%
309	4	5	205 Flightline Rd U25	Hangar Condo	5/23/2014	\$60,000	\$41,800	69.7%

\$110,677,765 \$89,433,100

Average	10/24/2013	85.8%
Median	11/1/2013	86.9%
Weighted Mean		80.8%
Avg ABS Deviation		0.105
COD		12.10
PRD		1.06

Portsmouth C/I Old Assessment Ratio

C/I/ (Non-Apartments)							
Map		Address	Type	Date	Sale Price	Old Assessed Value	A/S Ratio
165	4 B102	871 Islington St.	Bsmnt Condo	4/8/2013	\$29,000	\$27,800	95.9%
165	4 B104	871 Islington St.	Bsmnt Condo	5/22/2013	\$25,000	\$25,200	100.8%
241	15 20	1808 Islington St.	Commcl Condo	6/27/2012	\$196,000	\$174,900	89.2%
243	56	290 Peverly Hill Rd.	Day Care	6/11/2014	\$268,500	\$280,200	104.4%
309	2 7	201 Flightline Rd	Hangar Condo	9/10/2014	\$45,000	\$41,800	92.9%
309	3 4	203 Flightline Rd U14	Hangar Condo	2/10/2014	\$49,900	\$41,800	83.8%
309	4 2	205 Flightline Rd U22	Hangar Condo	2/3/2014	\$50,000	\$41,800	83.6%
309	4 5	205 Flightline Rd U25	Hangar Condo	5/23/2014	\$60,000	\$41,800	69.7%
284	7 7	280 Heritage Ave #G	Indust Condo	12/31/2014	\$256,200	\$346,700	135.3%
105	1A	121 Bow St #1A	Inn Condo	11/1/2013	\$1,175,000	\$733,200	62.4%
127	1	40 Court St.	Inn/Motel	11/20/2013	\$2,485,000	\$2,378,100	95.7%
145	33	404 Islington St.	Inn/Motel	11/22/2013	\$800,000	\$610,500	76.3%
291	7	3201 Lafayette Rd.	Mobil Home Park	5/30/2013	\$10,770,000	\$6,378,700	59.2%
239	13 1	35 Gosling Rd.	Motel	9/21/2012	\$5,798,533	\$4,809,100	82.9%
229	8B	581 Lafayette Rd.	Movie Theatre	6/6/2013	\$1,515,000	\$1,131,800	74.7%
116	12	402 State St.	Office	7/22/2014	\$875,000	\$913,700	104.4%
124	8	111Maplewood Ave	Office	11/5/2014	\$8,000,000	\$6,123,900	76.5%
127	4	159 Middle st.	Office	12/13/2013	\$768,000	\$683,900	89.0%
172	8	951 Islington St	Office	11/6/2012	\$1,890,000	\$1,673,900	88.6%
212	26	1 Falkland PL	Office	2/6/2015	\$450,000	\$474,000	105.3%
216	1 10	155 Commerce Way	Office	8/1/2014	\$4,500,000	\$3,280,200	72.9%
106	34 C	135 Market St #C	Office Condo	7/19/2013	\$257,500	\$245,000	95.1%
107	48 1	123 State St. #1	Office Condo	7/3/2012	\$731,533	\$703,200	96.1%
118	26 4	407 Deer St. #6-16	Office Condo	5/7/2013	\$515,000	\$412,100	80.0%
118	26 10	Deer St. #8-4	Office Condo	10/9/2012	\$510,000	\$459,100	90.0%
124	5 C3	118 Maplewood Ave C3	Office Condo	11/21/2014	\$170,000	\$149,500	87.9%
151	6 D7	230 Lafayette Rd. #D7	Office Condo	12/19/2012	\$140,000	\$151,800	108.4%
151	6 D13	230 Lafayette Rd. #D13	Office Condo	2/15/2012	\$122,000	\$107,600	88.2%
151	6 D8+D9A+D9B	230 Lafayette Rd. #D8+9A&	Office Condo	9/13/2013	\$319,900	\$285,600	89.3%
231	52 B1A	264 Lafayette Rd. B1A	Office Condo	4/12/2013	\$158,000	\$157,400	99.6%
231	52 B2A	264 Lafayette Rd. B2A	Office Condo	1/17/2012	\$149,000	\$119,300	80.1%
240	2 2303	330 Borthwick Ave #303	Office Condo	4/1/2014	\$300,000	\$296,500	98.8%
259	12 B04+B05	875 Greenland Rd. #B4+B	Office Condo	11/26/2014	\$340,000	\$298,800	87.9%

305	3	4	108 Corporate Dr #4	Office Condo	6/28/2013	\$3,985,500	\$3,225,400	80.9%
106	3		110 Chapel St.	Office/Apt	11/22/2013	\$842,500	\$630,000	74.8%
161	43		806 US Rte 1 Bypass	Restaurant	9/15/2014	\$405,000	\$496,400	122.6%
285	13	2	2600 Lafayette Rd. #2	Restaurant Cond	12/30/2014	\$1,200,000	\$857,600	71.5%
105	13	102	68 State St. #102	Retail Condo	4/30/2012	\$310,000	\$274,700	88.6%
105	13	103	68 State St. #103	Retail Condo	1/9/2012	\$214,000	\$196,700	91.9%
106	34	F	135 Market St #F	Retail Condo	8/27/2012	\$385,000	\$325,400	84.5%
106	34	G	135 Market St #G	Retail Condo	8/30/2013	\$395,000	\$338,200	85.6%
107	68	103	222 State St.	Retail Condo	3/12/2013	\$250,000	\$217,600	87.0%
126	6	105	107 Congress St #1-5	Retail Condo	8/25/2014	\$650,000	\$584,000	89.8%
126	33	101	51 Islington St. #1	Retail Condo	6/26/2012	\$1,347,133	\$1,148,600	85.3%
146	24	3	100 Albany St. #C	Retail Condo	10/8/2014	\$185,000	\$125,900	68.1%
253	9	8	115 Mirona Rd. #8	Retail Condo	9/12/2013	\$195,000	\$134,200	68.8%
117	44		76 Congress St.	Retail Office	12/21/2012	\$550,000	\$446,300	81.1%
126	30		45 Pearl St.	Retail/Apts	11/1/2014	\$625,000	\$449,400	71.9%
135	45		426 Middle St	Retail/Ofc	1/17/2014	\$450,000	\$391,100	86.9%
107	53		110 State St.	Retl/Apt	2/4/2014	\$750,000	\$643,500	85.8%
106	28		45 Market St	Retl/Ofc/Apt	10/15/2013	\$525,000	\$502,700	95.8%
107	37		49 Pleasant St.	Retl/Ofc/Apt	5/20/2014	\$1,575,000	\$901,900	57.3%
107	76		92 Pleasant St.	Retl/Ofc/Apt	2/3/2014	\$710,000	\$546,700	77.0%
117	31		44 Market St.	Retl/Ofc/Apts	8/28/2014	\$1,599,000	\$847,500	53.0%
117	43		74 Congress St.	Retl/Ofc/Apts	1/31/2014	\$800,000	\$409,700	51.2%
229	8		599 Lafayette Rd.	Shopping Center	1/30/2015	\$6,451,000	\$4,946,000	76.7%
238	16		1600 Woodbury Ave.	Shopping Center	6/2/2014	\$24,186,000	\$21,434,700	88.6%
107	52	1	102 State St.	Store	12/18/2014	\$365,000	\$381,400	104.5%
164	7		601 Islington St	Store	1/15/2013	\$850,000	\$657,600	77.4%
223	34		895 Sagamore Ave.	Store	7/19/2013	\$204,700	\$205,000	100.1%
275	7		Heritage Rd.	Vacant Indust	1/15/2015	\$615,000	\$402,600	65.5%
307	1		68 New Hampshire Ave	Warehouse	8/22/2014	\$1,450,000	\$1,428,100	98.5%
138	62		Hanover st.	Wrhse/Mixed	3/18/2014	\$1,485,066	\$1,397,200	94.1%

\$97,273,965 \$78,145,000

Average	85.9%
Median	87.0%
Weighted Mean	80.3%
Avg ABS Deviation	0.113
COD	12.99
PRD	1.07

Portsmouth C/I Old Assessment Ratio

Map		All Apartments				Old Assessed Value	A/S Ratio
		Address	Type	Date	Sale Price		
101	64	134 South St.	Apartments	7/12/2013	\$1,166,600	\$735,600	63.1%
102	56	420 Pleasant St.	Apartments	10/23/2013	\$520,000	\$511,000	98.3%
103	43	30 Gardner St.	Apartments	10/2/2013	\$575,000	\$553,300	96.2%
123	9	335 Maplewood Ave	Apartments	6/27/2014	\$795,000	\$688,800	86.6%
125	8	285 Hanover St.	Apartments	6/16/2014	\$386,000	\$327,900	84.9%
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146	16	184 Madison St.	Apartments	5/31/2013	\$5,500,000	\$4,706,700	85.6%
156	5	536 Islington St.	Apartments	9/19/2014	\$460,000	\$394,500	85.8%
168	27	75 Monroe St.	Apartments	10/9/2013	\$918,200	\$639,700	69.7%
219	52	1009 Maplewood Ave	Apartments	9/9/2013	\$508,000	\$475,100	93.5%
233	4	1200 Islington St.	Apartments	12/3/2012	\$590,000	\$521,700	88.4%
					\$13,403,800	\$11,288,100	

Average	85.6%
Median	86.7%
Weighted Mean	84.2%
Avg ABS Deviation	0.063
COD	7.28
PRD	1.02

Portsmouth C/I Old Assessment Ratio

2012 Sales						Old Assessed Value	A/S Ratio	
Map		Address	Type	Date	Sale Price			
105	13	103	68 State St. #103	Retail Condo	1/9/2012	\$214,000	\$196,700	91.9%
231	52	B2A	264 Lafayette Rd. B2A	Office Condo	1/17/2012	\$149,000	\$119,300	80.1%
151	6	D13	230 Lafayette Rd. #D13	Office Condo	2/15/2012	\$122,000	\$107,600	88.2%
105	13	102	68 State St. #102	Retail Condo	4/30/2012	\$310,000	\$274,700	88.6%
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						\$14,083,199	\$12,109,500	

Average	88.7%
Median	88.4%
Weighted Mean	86.0%
Avg ABS Deviation	0.043
COD	4.83
PRD	1.03

Portsmouth C/I Old Assessment Ratio

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102	56	420 Pleasant St.	Apartments	10/23/2013	\$520,000	\$511,000	98.3%
105	1A	121 Bow St #1A	Inn Condo	11/1/2013	\$1,175,000	\$733,200	62.4%
127	1	40 Court St.	Inn/Motel	11/20/2013	\$2,485,000	\$2,378,100	95.7%
145	33	404 Islington St.	Inn/Motel	11/22/2013	\$800,000	\$610,500	76.3%
106	3	110 Chapel St.	Office/Apt	11/22/2013	\$842,500	\$630,000	74.8%
127	4	159 Middle st.	Office	12/13/2013	\$768,000	\$683,900	89.0%
					\$36,087,900	\$27,338,000	

Average	84.6%	
Median	87.0%	
Weighted Mean	75.8%	
Avg ABS Deviation		0.103
COD		11.88
PRD		1.12

Portsmouth C/I Old Assessment Ratio

2014 Sales						Old	
Map		Address	Type	Date	Sale Price	Assessed Value	A/S Ratio
135	45	426 Middle St	Retail/Ofc	1/17/2014	\$450,000	\$391,100	86.9%
117	43	74 Congress St.	Retl/Ofc/Apts	1/31/2014	\$800,000	\$409,700	51.2%
309	4	205 Flightline Rd U22	Hangar Condo	2/3/2014	\$50,000	\$41,800	83.6%
107	76	92 Pleasant St.	Retl/Ofc/Apt	2/3/2014	\$710,000	\$546,700	77.0%
107	53	110 State St.	Retl/Apt	2/4/2014	\$750,000	\$643,500	85.8%
309	3	203 Flightline Rd U14	Hangar Condo	2/10/2014	\$49,900	\$41,800	83.8%
138	62	Hanover st.	Wrhse/Mixed	3/18/2014	\$1,485,066	\$1,397,200	94.1%
240	2	330 Borthwick Ave #303	Office Condo	4/1/2014	\$300,000	\$296,500	98.8%
107	37	49 Pleasant St.	Retl/Ofc/Apt	5/20/2014	\$1,575,000	\$901,900	57.3%
309	4	205 Flightline Rd U25	Hangar Condo	5/23/2014	\$60,000	\$41,800	69.7%
238	16	1600 Woodbury Ave.	Shopping Center	6/2/2014	\$24,186,000	\$21,434,700	88.6%
243	56	290 Pevery Hill Rd.	Day Care	6/11/2014	\$268,500	\$280,200	104.4%
125	8	285 Hanover St.	Apartments	6/16/2014	\$386,000	\$327,900	84.9%
123	9	335 Maplewood Ave	Apartments	6/27/2014	\$795,000	\$688,800	86.6%
116	12	402 State St.	Office	7/22/2014	\$875,000	\$913,700	104.4%
216	1	155 Commerce Way	Office	8/1/2014	\$4,500,000	\$3,280,200	72.9%
307	1	68 New Hampshire Ave	Warehouse	8/22/2014	\$1,450,000	\$1,428,100	98.5%
126	6	107 Congress St #1-5	Retail Condo	8/25/2014	\$650,000	\$584,000	89.8%
117	31	44 Market St.	Retl/Ofc/Apts	8/28/2014	\$1,599,000	\$847,500	53.0%
309	2	201 Flightline Rd	Hangar Condo	9/10/2014	\$45,000	\$41,800	92.9%
161	43	806 US Rte 1 Bypass	Restaurant	9/15/2014	\$405,000	\$496,400	122.6%
156	5	536 Islington St.	Apartments	9/19/2014	\$460,000	\$394,500	85.8%
146	24	100 Albany St. #C	Retail Condo	10/8/2014	\$185,000	\$125,900	68.1%
126	30	45 Pearl St.	Retail/Apts	11/1/2014	\$625,000	\$449,400	71.9%
124	8	111 Maplewood Ave	Office	11/5/2014	\$8,000,000	\$6,123,900	76.5%
124	5	118 Maplewood Ave C3	Office Condo	11/21/2014	\$170,000	\$149,500	87.9%
259	12	875 Greenland Rd. #B4+B5	Office Condo	11/26/2014	\$340,000	\$298,800	87.9%
127	24	119 Summer St.	Office	12/5/2014	\$415,000	\$406,900	98.0%
107	52	102 State St.	Store	12/18/2014	\$365,000	\$381,400	104.5%
285	13	2600 Lafayette Rd. #2	Restaurant Cond	12/30/2014	\$1,200,000	\$857,600	71.5%
284	7	280 Heritage Ave #G	Indust Condo	12/31/2014	\$256,200	\$346,700	135.3%

\$53,405,666 \$44,569,900

Average	86.3%
Median	86.6%
Weighted Mean	83.5%
Avg ABS Deviation	0.130
COD	14.96
PRD	1.03

Portsmouth C/I Old Assessment Ratio

2015 Sales							Old	A/S
Map		Address	Type	Date	Sale Price	Assessed Value	Ratio	
212	26	1 Falkland PL	Office	2/6/2015	\$450,000	\$474,000	105.3%	
229	8	599 Lafayette Rd.	Shopping Center	1/30/2015	\$6,451,000	\$4,946,000	76.7%	
275	7	Heritage Rd.	Vacant Indust	1/15/2015	\$615,000	\$402,600	65.5%	
					\$7,516,000	\$5,822,600		
Average				1/27/2015			82.5%	
Median				1/30/2015			76.7%	
Weighted Mean							77.5%	
Avg ABS Deviation							0.133	
COD							17.35	
PRD							1.06	

Condos

Map	Address	Type	Date	Sale Price	Old Assessed Value	A/S Ratio
165 4 B102	871 Islington St.	Bsmnt Condo	4/8/2013	\$29,000	\$27,800	95.9%
165 4 B104	871 Islington St.	Bsmnt Condo	5/22/2013	\$25,000	\$25,200	100.8%
241 15 20	1808 Islington St.	Commcl Condo	6/27/2012	\$196,000	\$174,900	89.2%
309 2 7	201 Flightline Rd	Hangar Condo	9/10/2014	\$45,000	\$41,800	92.9%
309 3 4	203 Flightline Rd U14	Hangar Condo	2/10/2014	\$49,900	\$41,800	83.8%
309 4 2	205 Flightline Rd U22	Hangar Condo	2/3/2014	\$50,000	\$41,800	83.6%
309 4 5	205 Flightline Rd U25	Hangar Condo	5/23/2014	\$60,000	\$41,800	69.7%
284 7 7	280 Heritage Ave #G	Indust Condo	12/31/2014	\$256,200	\$346,700	135.3%
105 1A	121 Bow St #1A	Inn Condo	11/1/2013	\$1,175,000	\$733,200	62.4%
106 34 C	135 Market St #C	Office Condo	7/19/2013	\$257,500	\$245,000	95.1%
107 48 1	123 State St. #1	Office Condo	7/3/2012	\$731,533	\$703,200	96.1%
118 26 4	407 Deer St. #6-16	Office Condo	5/7/2013	\$515,000	\$412,100	80.0%
118 26 10	Deer St. #8-4	Office Condo	10/9/2012	\$510,000	\$459,100	90.0%
124 5 C3	118 Maplewood Ave C3	Office Condo	11/21/2014	\$170,000	\$149,500	87.9%
151 6 D7	230 Lafayette Rd. #D7	Office Condo	12/19/2012	\$140,000	\$151,800	108.4%
151 6 D13	230 Lafayette Rd. #D13	Office Condo	2/15/2012	\$122,000	\$107,600	88.2%
151 6 D8+D9A+D9B	230 Lafayette Rd. #D8+9A&	Office Condo	9/13/2013	\$319,900	\$285,600	89.3%
231 52 B1A	264 Lafayette Rd. B1A	Office Condo	4/12/2013	\$158,000	\$157,400	99.6%
231 52 B2A	264 Lafayette Rd. B2A	Office Condo	1/17/2012	\$149,000	\$119,300	80.1%
240 2 2303	330 Borthwick Ave #303	Office Condo	4/1/2014	\$300,000	\$296,500	98.8%
259 12 B04+B05	875 Greenland Rd. #B4+B5	Office Condo	11/26/2014	\$340,000	\$298,800	87.9%
305 3 4	108 Corporate Dr #4	Office Condo	6/28/2013	\$3,985,500	\$3,225,400	80.9%
285 13 2	2600 Lafayette Rd. #2	Restaurant Cond	12/30/2014	\$1,200,000	\$857,600	71.5%
105 13 102	68 State St. #102	Retail Condo	4/30/2012	\$310,000	\$274,700	88.6%
105 13 103	68 State St. #103	Retail Condo	1/9/2012	\$214,000	\$196,700	91.9%
106 34 F	135 Market St #F	Retail Condo	8/27/2012	\$385,000	\$325,400	84.5%
106 34 G	135 Market St #G	Retail Condo	8/30/2013	\$395,000	\$338,200	85.6%
107 68 103	222 State St.	Retail Condo	3/12/2013	\$250,000	\$217,600	87.0%
126 6 105	107 Congress St #1-5	Retail Condo	8/25/2014	\$650,000	\$584,000	89.8%
126 33 101	51 Islington St. #1	Retail Condo	6/26/2012	\$1,347,133	\$1,148,600	85.3%
146 24 3	100 Albany St. #C	Retail Condo	10/8/2014	\$185,000	\$125,900	68.1%
253 9 8	115 Mirona Rd. #8	Retail Condo	9/12/2013	\$195,000	\$134,200	68.8%

\$14,715,666 \$12,289,200

Average	7/19/2013	88.0%
Median	7/8/2013	88.1%
Weighted Mean		83.5%
Avg ABS Deviation		0.088
COD		10.04
PRD		1.05

Non-Condos

Map	Address	Type	Date	Sale Price	Old Assessed Value	A/S Ratio
101 64	134 South St.	Apartments	7/12/2013	\$1,166,600	\$735,600	63.1%
102 56	420 Pleasant St.	Apartments	10/23/2013	\$520,000	\$511,000	98.3%
103 43	30 Gardner St.	Apartments	10/2/2013	\$575,000	\$553,300	96.2%
123 9	335 Maplewood Ave	Apartments	6/27/2014	\$795,000	\$688,800	86.6%
125 8	285 Hanover St.	Apartments	6/16/2014	\$386,000	\$327,900	84.9%
129 17	10 Merrimac St.	Apartments	5/16/2013	\$835,000	\$736,600	88.2%
130 41	186 Miller St.	Apartments	6/29/2012	\$1,150,000	\$997,200	86.7%
146 16	184 Madison St.	Apartments	5/31/2013	\$5,500,000	\$4,706,700	85.6%
156 5	536 Islington St.	Apartments	9/19/2014	\$460,000	\$394,500	85.8%
168 27	75 Monroe St.	Apartments	10/9/2013	\$918,200	\$639,700	69.7%
219 52	1009 Maplewood Ave	Apartments	9/9/2013	\$508,000	\$475,100	93.5%
233 4	1200 Islington St.	Apartments	12/3/2012	\$590,000	\$521,700	88.4%
243 56	290 Peverly Hill Rd.	Day Care	6/11/2014	\$268,500	\$280,200	104.4%
127 1	40 Court St.	Inn/Motel	11/20/2013	\$2,485,000	\$2,378,100	95.7%
145 33	404 Islington St.	Inn/Motel	11/22/2013	\$800,000	\$610,500	76.3%
291 7	3201 Lafayette Rd.	Mobil Home Park	5/30/2013	\$10,770,000	\$6,378,700	59.2%
239 13	35 Gosling Rd.	Motel	9/21/2012	\$5,798,533	\$4,809,100	82.9%
229 8B	581 Lafayette Rd.	Movie Theatre	6/6/2013	\$1,515,000	\$1,131,800	74.7%
212 26	1 Falkland PL	Office	2/6/2015	\$450,000	\$474,000	105.3%
116 12	402 State St.	Office	7/22/2014	\$875,000	\$913,700	104.4%
124 8	111 Maplewood Ave	Office	11/5/2014	\$8,000,000	\$6,123,900	76.5%
127 4	159 Middle st.	Office	12/13/2013	\$768,000	\$683,900	89.0%
127 24	119 Summer St.	Office	12/5/2014	\$415,000	\$406,900	98.0%
172 8	951 Islington St	Office	11/6/2012	\$1,890,000	\$1,673,900	88.6%
216 1	155 Commerce Way	Office	8/1/2014	\$4,500,000	\$3,280,200	72.9%
106 3	110 Chapel St.	Office/Apt	11/22/2013	\$842,500	\$630,000	74.8%
161 43	806 US Rte 1 Bypass	Restaurant	9/15/2014	\$405,000	\$496,400	122.6%
117 44	76 Congress St.	Retail Office	12/21/2012	\$550,000	\$446,300	81.1%
126 30	45 Pearl St.	Retail/Apts	11/1/2014	\$625,000	\$449,400	71.9%
135 45	426 Middle St	Retail/Ofc	1/17/2014	\$450,000	\$391,100	86.9%
107 53	110 State St.	Retl/Apt	2/4/2014	\$750,000	\$643,500	85.8%
106 28	45 Market St	Retl/Ofc/Apt	10/15/2013	\$525,000	\$502,700	95.8%
107 37	49 Pleasant St.	Retl/Ofc/Apt	5/20/2014	\$1,575,000	\$901,900	57.3%
107 76	92 Pleasant St.	Retl/Ofc/Apt	2/3/2014	\$710,000	\$546,700	77.0%
117 31	44 Market St.	Retl/Ofc/Apts	8/28/2014	\$1,599,000	\$847,500	53.0%
117 43	74 Congress St.	Retl/Ofc/Apts	1/31/2014	\$800,000	\$409,700	51.2%
229 8	599 Lafayette Rd.	Shopping Center	1/30/2015	\$6,451,000	\$4,946,000	76.7%
238 16	1600 Woodbury Ave.	Shopping Center	6/2/2014	\$24,186,000	\$21,434,700	88.6%
107 52	102 State St.	Store	12/18/2014	\$365,000	\$381,400	104.5%
164 7	601 Islington St	Store	1/15/2013	\$850,000	\$657,600	77.4%
223 34	895 Sagamore Ave.	Store	7/19/2013	\$204,700	\$205,000	100.1%
275 7	Heritage Rd.	Vacant Indust	1/15/2015	\$615,000	\$402,600	65.5%
307 1	68 New Hampshire Ave	Warehouse	8/22/2014	\$1,450,000	\$1,428,100	98.5%
138 62	Hanover st.	Wrhse/Mixed	3/18/2014	\$1,485,066	\$1,397,200	94.1%

\$96,377,099 \$77,550,800

Average	1/12/2014	84.5%
Median	1/24/2014	86.2%
Weighted Mean		80.5%
Avg ABS Deviation		0.116
COD		13.48
PRD		1.05

Non-Condos & Non Apartments

Map	Address	Type	Date	Sale Price	Old Assessed Value	A/S Ratio
243 56	290 Peverly Hill Rd.	Day Care	6/11/2014	\$268,500	\$280,200	104.4%
127 1	40 Court St.	Inn/Motel	11/20/2013	\$2,485,000	\$2,378,100	95.7%
145 33	404 Islington St.	Inn/Motel	11/22/2013	\$800,000	\$610,500	76.3%
291 7	3201 Lafayette Rd.	Mobil Home Park	5/30/2013	\$10,770,000	\$6,378,700	59.2%
239 13	35 Gosling Rd.	Motel	9/21/2012	\$5,798,533	\$4,809,100	82.9%
229 8B	581 Lafayette Rd.	Movie Theatre	6/6/2013	\$1,515,000	\$1,131,800	74.7%
116 12	402 State St.	Office	7/22/2014	\$875,000	\$913,700	104.4%
124 8	111 Maplewood Ave	Office	11/5/2014	\$8,000,000	\$6,123,900	76.5%
127 4	159 Middle st.	Office	12/13/2013	\$768,000	\$683,900	89.0%
127 24	119 Summer St.	Office	12/5/2014	\$415,000	\$406,900	98.0%
172 8	951 Islington St	Office	11/6/2012	\$1,890,000	\$1,673,900	88.6%
216 1	155 Commerce Way	Office	8/1/2014	\$4,500,000	\$3,280,200	72.9%
212 26	1 Falkland PL	Office	2/6/2015	\$450,000	\$474,000	105.3%
106 3	110 Chapel St.	Office/Apt	11/22/2013	\$842,500	\$630,000	74.8%
161 43	806 US Rte 1 Bypass	Restaurant	9/15/2014	\$405,000	\$496,400	122.6%
117 44	76 Congress St.	Retail Office	12/21/2012	\$550,000	\$446,300	81.1%
126 30	45 Pearl St.	Retail/Apts	11/1/2014	\$625,000	\$449,400	71.9%
135 45	426 Middle St	Retail/Ofc	1/17/2014	\$450,000	\$391,100	86.9%
107 53	110 State St.	Retl/Apt	2/4/2014	\$750,000	\$643,500	85.8%
106 28	45 Market St	Retl/Ofc/Apt	10/15/2013	\$525,000	\$502,700	95.8%
107 37	49 Pleasant St.	Retl/Ofc/Apt	5/20/2014	\$1,575,000	\$901,900	57.3%
107 76	92 Pleasant St.	Retl/Ofc/Apt	2/3/2014	\$710,000	\$546,700	77.0%
117 31	44 Market St.	Retl/Ofc/Apts	8/28/2014	\$1,599,000	\$847,500	53.0%
117 43	74 Congress St.	Retl/Ofc/Apts	1/31/2014	\$800,000	\$409,700	51.2%
229 8	599 Lafayette Rd.	Shopping Center	1/30/2015	\$6,451,000	\$4,946,000	76.7%
238 16	1600 Woodbury Ave.	Shopping Center	6/2/2014	\$24,186,000	\$21,434,700	88.6%
107 52	102 State St.	Store	12/18/2014	\$365,000	\$381,400	104.5%
164 7	601 Islington St	Store	1/15/2013	\$850,000	\$657,600	77.4%
223 34	895 Sagamore Ave.	Store	7/19/2013	\$204,700	\$205,000	100.1%
275 7	Heritage Rd.	Vacant Indust	1/15/2015	\$615,000	\$402,600	65.5%
307 1	68 New Hampshire Ave	Warehouse	8/22/2014	\$1,450,000	\$1,428,100	98.5%
138 62	Hanover st.	Wrhse/Mixed	3/18/2014	\$1,485,066	\$1,397,200	94.1%

\$82,973,299 \$66,262,700

Average	2/27/2014	84.1%
Median	2/25/2014	84.4%
Weighted Mean		79.9%
Avg ABS Deviation		0.136
COD		16.07
PRD		1.05

Portsmouth C/I Old Assessment Ratio

4/1/12 - 4/1/13

Map	Address	Type	Date	Sale Price	Old Assessed Value	A/S Ratio
105 13 102	68 State St. #102	Retail Condo	4/30/2012	\$310,000	\$274,700	88.6%
126 33 101	51 Islington St. #1	Retail Condo	6/26/2012	\$1,347,133	\$1,148,600	85.3%
241 15 20	1808 Islington St.	Commcl Condo	6/27/2012	\$196,000	\$174,900	89.2%
130 41	186 Miller St.	Apartments	6/29/2012	\$1,150,000	\$997,200	86.7%
107 48 1	123 State St. #1	Office Condo	7/3/2012	\$731,533	\$703,200	96.1%
106 34 F	135 Market St #F	Retail Condo	8/27/2012	\$385,000	\$325,400	84.5%
239 13 1	35 Gosling Rd.	Motel	9/21/2012	\$5,798,533	\$4,809,100	82.9%
118 26 10	Deer St. #8-4	Office Condo	10/9/2012	\$510,000	\$459,100	90.0%
172 8	951 Islington St	Office	11/6/2012	\$1,890,000	\$1,673,900	88.6%
233 4	1200 Islington St.	Apartments	12/3/2012	\$590,000	\$521,700	88.4%
151 6 D7	230 Lafayette Rd. #D7	Office Condo	12/19/2012	\$140,000	\$151,800	108.4%
117 44	76 Congress St.	Retail Office	12/21/2012	\$550,000	\$446,300	81.1%
164 7	601 Islington St	Store	1/15/2013	\$850,000	\$657,600	77.4%
107 68 103	222 State St.	Retail Condo	3/12/2013	\$250,000	\$217,600	87.0%
165 4 B102	871 Islington St.	Bsmnt Condo	4/8/2013	\$29,000	\$27,800	95.9%

\$14,727,199 \$12,588,900

Average	10/10/2012	88.7%
Median	10/9/2012	88.4%
Weighted Mean		85.5%
Avg ABS Deviation		0.049
COD		5.55
PRD		1.04

Portsmouth C/I Old Assessment Ratio

4/1/13 - 4/1/14

Map	Address	Type	Date	Sale Price	Old Assessed Value	A/S Ratio
165 4 B102	871 Islington St.	Bsmnt Condo	4/8/2013	\$29,000	\$27,800	95.9%
231 52 B1A	264 Lafayette Rd.B1A	Office Condo	4/12/2013	\$158,000	\$157,400	99.6%
118 26 4	407 Deer St. #6-16	Office Condo	5/7/2013	\$515,000	\$412,100	80.0%
129 17	10 Merrimac St.	Apartments	5/16/2013	\$835,000	\$736,600	88.2%
165 4 B104	871 Islington St.	Bsmnt Condo	5/22/2013	\$25,000	\$25,200	100.8%
291 7	3201 Lafayette Rd.	Mobil Home Park	5/30/2013	\$10,770,000	\$6,378,700	59.2%
146 16	184 Madison St.	Apartments	5/31/2013	\$5,500,000	\$4,706,700	85.6%
229 8B	581 Lafayette Rd.	Movie Theatre	6/6/2013	\$1,515,000	\$1,131,800	74.7%
305 3 4	108 Corporate Dr #4	Office Condo	6/28/2013	\$3,985,500	\$3,225,400	80.9%
101 64	134 South St.	Apartments	7/12/2013	\$1,166,600	\$735,600	63.1%
106 34 C	135 Market St #C	Office Condo	7/19/2013	\$257,500	\$245,000	95.1%
223 34	895 Sagamore Ave.	Store	7/19/2013	\$204,700	\$205,000	100.1%
106 34 G	135 Market St #G	Retail Condo	8/30/2013	\$395,000	\$338,200	85.6%
219 52	1009 Maplewood Ave	Apartments	9/9/2013	\$508,000	\$475,100	93.5%
253 9 8	115 Mirona Rd. #8	Retail Condo	9/12/2013	\$195,000	\$134,200	68.8%
151 6 D8+D9A+D9B	230 Lafayette Rd. #D8+9A&	Office Condo	9/13/2013	\$319,900	\$285,600	89.3%
103 43	30 Gardner St.	Apartments	10/2/2013	\$575,000	\$553,300	96.2%
168 27	75 Monroe St.	Apartments	10/9/2013	\$918,200	\$639,700	69.7%
106 28	45 Market St	Retl/Ofc/Apt	10/15/2013	\$525,000	\$502,700	95.8%
102 56	420 Pleasant St.	Apartments	10/23/2013	\$520,000	\$511,000	98.3%
105 1A	121 Bow St #1A	Inn Condo	11/1/2013	\$1,175,000	\$733,200	62.4%
127 1	40 Court St.	Inn/Motel	11/20/2013	\$2,485,000	\$2,378,100	95.7%
106 3	110 Chapel St.	Office/Apt	11/22/2013	\$842,500	\$630,000	74.8%
145 33	404 Islington St.	Inn/Motel	11/22/2013	\$800,000	\$610,500	76.3%
127 4	159 Middle st.	Office	12/13/2013	\$768,000	\$683,900	89.0%
135 45	426 Middle St	Retail/Ofc	1/17/2014	\$450,000	\$391,100	86.9%
117 43	74 Congress St.	Retl/Ofc/Apts	1/31/2014	\$800,000	\$409,700	51.2%
107 76	92 Pleasant St.	Retl/Ofc/Apt	2/3/2014	\$710,000	\$546,700	77.0%
309 4 2	205 Flightline Rd U22	Hangar Condo	2/3/2014	\$50,000	\$41,800	83.6%
107 53	110 State St.	Retl/Apt	2/4/2014	\$750,000	\$643,500	85.8%
309 3 4	203 Flightline Rd U14	Hangar Condo	2/10/2014	\$49,900	\$41,800	83.8%
138 62	Hanover st.	Wrhse/Mixed	3/18/2014	\$1,485,066	\$1,397,200	94.1%
240 2 2303	330 Borthwick Ave #303	Office Condo	4/1/2014	\$300,000	\$296,500	98.8%

\$39,582,866 \$30,231,100

Average	9/26/2013	84.2%
Median	10/2/2013	85.8%
Weighted Mean		76.4%
Avg ABS Deviation		0.104
COD		12.07
PRD		1.10

Portsmouth C/I Old Assessment Ratio

4/1/14 - 4/1/15

Map			Address	Type	Date	Sale Price	Old Assessed Value	A/S Ratio
240	2	2303	330 Borthwick Ave #303	Office Condo	4/1/2014	\$300,000	\$296,500	98.8%
107	37		49 Pleasant St.	Retl/Ofc/Apt	5/20/2014	\$1,575,000	\$901,900	57.3%
309	4	5	205 Flightline Rd U25	Hangar Condo	5/23/2014	\$60,000	\$41,800	69.7%
238	16		1600 Woodbury Ave.	Shopping Center	6/2/2014	\$24,186,000	\$21,434,700	88.6%
243	56		290 Peverly Hill Rd.	Day Care	6/11/2014	\$268,500	\$280,200	104.4%
125	8		285 Hanover St.	Apartments	6/16/2014	\$386,000	\$327,900	84.9%
123	9		335 Maplewood Ave	Apartments	6/27/2014	\$795,000	\$688,800	86.6%
116	12		402 State St.	Office	7/22/2014	\$875,000	\$913,700	104.4%
216	1	10	155 Commerce Way	Office	8/1/2014	\$4,500,000	\$3,280,200	72.9%
307	1		68 New Hampshire Ave	Warehouse	8/22/2014	\$1,450,000	\$1,428,100	98.5%
126	6	105	107 Congress St #1-5	Retail Condo	8/25/2014	\$650,000	\$584,000	89.8%
117	31		44 Market St.	Retl/Ofc/Apts	8/28/2014	\$1,599,000	\$847,500	53.0%
309	2	7	201 Flightline Rd	Hangar Condo	9/10/2014	\$45,000	\$41,800	92.9%
161	43		806 US Rte 1 Bypass	Restaurant	9/15/2014	\$405,000	\$496,400	122.6%
156	5		536 Islington St.	Apartments	9/19/2014	\$460,000	\$394,500	85.8%
146	24	3	100 Albany St. #C	Retail Condo	10/8/2014	\$185,000	\$125,900	68.1%
126	30		45 Pearl St.	Retail/Apts	11/1/2014	\$625,000	\$449,400	71.9%
124	8		111 Maplewood Ave	Office	11/5/2014	\$8,000,000	\$6,123,900	76.5%
124	5	C3	118 Maplewood Ave C3	Office Condo	11/21/2014	\$170,000	\$149,500	87.9%
259	12	B04+B05	875 Greenland Rd. #B4+B5	Office Condo	11/26/2014	\$340,000	\$298,800	87.9%
107	52	1	102 State St.	Store	12/18/2014	\$365,000	\$381,400	104.5%
285	13	2	2600 Lafayette Rd. #2	Restaurant Cond	12/30/2014	\$1,200,000	\$857,600	71.5%
284	7	7	280 Heritage Ave #G	Indust Condo	12/31/2014	\$256,200	\$346,700	135.3%
275	7		Heritage Rd.	Vacant Indust	1/15/2015	\$615,000	\$402,600	65.5%
229	8		599 Lafayette Rd.	Shopping Center	1/30/2015	\$6,451,000	\$4,946,000	76.7%
212	26		1 Falkland PL	Office	2/6/2015	\$450,000	\$474,000	105.3%

\$56,211,700 \$46,513,800

Average	9/16/2014	87.0%
Median	9/12/2014	87.3%
Weighted Mean		82.7%
Avg ABS Deviation		0.146
COD		16.78
PRD		1.05