

BOARD OF ASSESSORS
MONDAY, APRIL 28TH, 2014

In attendance: Chair S. Rufo, M. Upton, J. Brodie, D. Hill, Director of Assessing E. Brideau, Assistant Assessor D. Ellis and Administrative Assessor J. Marchant

Meeting called to order

J. Brodie called the meeting to order at 7:05pm. S. Rufo was running a few minutes late.

Circuit Breaker Applications

Director Brideau recommended the board approve the 50 circuit breaker applications presented that have been reviewed and meet the criteria. D. Hill moved to accept the director's recommendation and approve by signature the 50 circuit breaker applications. M. Upton seconded.

Director Brideau recommended the board approve the six circuit breaker applications presented that have been reviewed and meet the criteria. J. Brodie moved to accept the director's recommendation and approve by signature the six circuit breaker applications. D. Hill seconded.

Exemption Applications

Director Brideau recommended six statutory exemptions for approval that have been reviewed and meet the criteria. M. Upton moved to accept the director's recommendation and approve by signature the six exemption applications. J. Brodie seconded.

Director Brideau recommended 11 CPA exemptions for approval. The applications have been reviewed and meet the criteria. J. Brodie moved to accept the director's recommendation and approve by signature the 11 CPA exemptions. S. Rufo seconded. The board signed their approval.

One additional circuit breaker was approved by signature by the board. J. Brodie previously reviewed the application with Director Brideau.

Director Brideau reviewed the criteria and updated the board on all pertinent information regarding a tax deferral application. The board signed their approval on the application.

Director Brideau recommended two CPA applications for denial due to income not qualifying. The board signed the denials.

Director Brideau recommended two deferral applications for denial because not all of the required information was supplied by the applicant. The board signed the denials.

Director Brideau recommended three circuit breaker applications for denial because the applicants don't meet the criteria. The board signed the denials for each of the three applications.

The board discussed exemption and circuit breaker applications from a resident who is deceased. The board deferred the decisions and requested the director seek guidance from town counsel.

Documents for BOA Signature

Month End Reports

FY '14 Real Estate Abatements for March	\$4,359.13
FY '14 Exemptions for March	\$41,356.10
Excise Abatements for March 2014	\$9,380.57
Excise Abatements for April 2014	\$8,199.95

Warrants and Commitment

Motor Vehicle Excise 2014-02	\$263,219.48
Real Estate FY'14 4 th Quarter	\$12,959,882.26
Personal Property FY'14 4 th Quarter	\$178,658.17
CPA FY'14 4 th Quarter	\$164,576.93

Correspondence

Director Brideau presented to the board an ATB hearing notice for 12 Ellie Ln that was received by the office April 9, 2014.

Review of minutes from March 24th, 2014

M. Upton moved to approve the minutes of March 24th as amended. J. Brodie seconded. Minutes were approved 3-0. D. Hill recused himself from the vote due to his absence from the March 24th meeting.

Election of Officers

S. Rufo suggested deferring the election since Z. Ventress was not in attendance. The board agreed.

FY'14 Real Estate Abatement Applications

Director Brideau stated that there are four real estate abatements remaining.

*Director Brideau recommended a denial for a residential real estate abatement application. The board signed the denial. M. Upton recused herself from the vote.

The remaining three abatements are for the same commercial parcel.

*Director Brideau recommended the board request a 30 day extension before making a decision on these applications. The appraiser for the applicant came in to the office last week to meet with the director and presented a lot of information. She would like more time to review the data before making a recommendation. J. Brodie moved to request a 30 day extension on the 3 real estate applications for this property. D. Hill seconded.

Discussion:

M. Upton asked for clarification on which commercial businesses were included in the applications.

D. Hill asked what info the appraiser was using to support their case.

Director Brideau addressed these questions and the board voted unanimously to request a 30 day extension.

**All applications were made available to BOA members for their review prior to the meeting. The applications discussed tonight were previously reviewed by J. Brodie and S. Rufo and they concur with the director's recommendations*

FY'15 Certification

2013 sales

S. Rufo explained that M. Upton had requested an Excel version of the 2013 sales, but the office was unable to produce the document in Excel due to the format the reports are currently in. M. Upton stated that the Assessor's office has made much progress in ensuring the assessments are accurate. She also discussed her point of view regarding specific aspects of properties and how they may affect the sale price. Director Brideau confirmed that those aspects are taken into account in the valuation process.

Director Brideau reviewed the sales information with the board. (See attached) She explained that this list is the current list of qualified sales from 2013. (168 sales) This list is continually updated as the properties continue to be visited for sale and building permit inspections.

Director Brideau reported the following:

The field reviewer from Vision has completed her review of commercial properties.

Income and Expense forms are still coming in. A first and second letter has gone out. Director Brideau is considering sending a third/ certified letter if needed.

Topics not reasonably anticipated by the Chair 48 hours in advance of Meeting, if any

None

Thoughts and Concerns from BOA members

D. Hill inquired about the process regarding homes in which the assessors have not been given access.

Discussion ensued by the board.

Discussion continued regarding building permits being pulled or not pulled when work is done in homes.

J. Brodie asked at what point can we not progress with certification without knowing who the state representative will be for reval? Director Brideau has spoken to the state and been told one will soon be assigned.

Public Comment

None

Next Meeting

The next BOA meeting will be decided at a later date. It will potentially be May 12.

Meeting Adjourned

J. Brodie moved to adjourn at 8:45pm. M. Upton seconded. Vote Unanimous.

Respectfully submitted,
Jessica Marchant



Town of Wayland

41 COCHITUATE ROAD
WAYLAND MASSACHUSETTS 01778
www.wayland.ma.us TEL. 508-358-3788

OFFICE STAFF

Ellen Brideau, MAA Director Assessing
David Hill, Assistant Assessor
Jessica Marchant, Administrative Assessor
Savitri Ramgoolam, Department Assistant

BOARD OF ASSESSORS

Susan Rufo, Chairman
Jayson Brodie, Vice Chair
Molly Upton
Zachariah L. Ventress
David Hill

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: CIRCUIT BREAKER MATCH
DATE: 4/24/2014

DRB

I have reviewed the following 50 Circuit Breaker Applications and recommend approval.

PID	Last Name	First Name	No.	Street
51C-037	ADAMS	ELIZABETH	32	PEMBERTON RD
51A-013	ANGERMAN	MARYANN	11	PLEASANT ST
42D059	ARCHAMBAULT	GAYLE	76	LAKESHORE DR
18-076	BACKMAN	ROGER A	7	EAST RD
04-091	BAKER	ANNA	3	WALTHAM RD
47C-058A	BANCROFT	HORACE	5	COTTAGE RD
36C-088	BARNACLE	ROY	84	RIVER VIEW
42B-008	BARRETT	JOHN	352	OLD CONNECTICUT PATH
51B-068	BERRY	HELEN	37	EAST PLAIN ST
47B-027	BROWN	BERTHA	27	SUNSET RD
06-004	CAIN	LUCILLE	27	OXBOW RD
52-100	CALABRO	ANTHONY	1	OLD TAVERN RD
52-129	CROCKER	HILARY	20	DEAN RD
44-038	DAIGLE	RAY	38	BARNEY HILL RD
03-056	DANN	ALLAN H	194	OXBOW RD
24-073	DAVIS	SHIRLEY	14	LEE RD
25-107	DIMAGGIO	JOSEPH	162	PLAIN RD

04/28/2014:
CB Applications Cont.

PID	Last Name	First Name	No.	Street
52-046	EKMEJIAN	EVELYN	62	DEAN RD
48-175	ENGLISH	MARCIA	90	SCHOOL ST
52-010	FLAGG	KENNETH	2	HAVEN LN
52-092	GARCIA	FAUSTO	31	OLD TAVERN RD
51D-059	GLADU	JANET	5	SOUTH ST
05-0109B	GOODWIN	SHIRLEY	4	PICKWICK
40-024B	GRANOFF	DAVID	13	BRANDYWYNE
50-017	HATCH	MARILYN A	33	AMEY ROAD
24-079	HOLTZ	BARBARA	11	SPRING HILL RD
50-025	HOMER	JOSEPH	3	AMEY RD
42D-074	JUDGE	MARIE & JOSEPH	28	SYCAMORE RD
08-007	KENNEDY	FRANCIS	84	OLD SUDBURY RD
47A-083	KRSTYNYIAK	MICHAEL	87	DUDLEY RD
47B-021	KUTASZ	CHARLOTTE	278	MAIN ST
47B-025	KWIATKOWSKI	JOSEPH	17	SUNSET RD
44-118	LEE	MARINA	6	RESERVOIR
05-001	LEVY	BORIS	14	WALTHAM RD
11-001	MAGUIRE	JOHN F	148	CONCORD RD
36C-023	MCKEEBY	FRANCES	226	OLD CONNECTICUT PATH
42D-079	MERRITT	DOROTHY	44	SYCAMORE RD
45-038C	MILLER	EDNA	6	LAKESPUR
25-040	MILLS	ROBERT	14	SYVAN WAY
51B-009	MORRALE	ADELINE	3	WILLOW LN
46B-082	NORRIS	DONALD	431	OLD CONN PATH
42D-016	PLACE	HERBERT	396	OLD CONNECTICUT PATH
48-136	POISSON	RENE	37	AQUEDUCT RD
52-030	ROCKETT	MAURICE	3	EDEN RD
42B-005A	STEELE	JAMES & IWALANI	341	OLD CONN PATH
07-035	UNGER	DORCAS	14	TALLY HO LN
43C-017B	VINCIULLA	ELLEN	17	ALGONQUIN PATH
24-067	YARMARTINO	PAULA	11	WHEELLOCK RD
35-008B	YORK	LINDA	3	ASTRA



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 Denise Ellis, Assistant Assessor
 Jessica Marchant, Administrative Assessor
 Savitri Ramgoolam, Department Assistant

BOARD OF ASSESSORS
 Susan Rufo, Chairman
 Jayson Brodie, Vice Chair
 Molly Upton
 Zachariah L. Ventress
 David Hill

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: CIRCUIT BREAKER MATCH
DATE: 04/28/14

Ellen

I have reviewed the following 6 circuit breaker applications and recommend approval.

PAR ID	LAST NAME	FIRST	NUMBER	ADDRESS
44-003	GROSS	AARON	135	WOODRIDGE RD
47B-028	SCHNEPEL	MAYBELLE	28	SUNSET RD
19-050	SHABECK	JOHN & ELAINE	3	MELLEN LN
51C-040	SMITH	LILIANE	42	PEMBERTON RD
48-075	STANNEY	MARJORIE	18	AQUEDUCT RD
40-035A	WEBSTER	BARBARA	7	ESSEX ST

4-28-2014

Susan M. Rufo
Mary R. Upton
Jayson Brodie
David Hill



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 Molly Upton
 Zachariah L. Ventress
 David Hill

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: STATUTORY & CPA EXEMPTIONS
DATE: 4/24/2014

Handwritten notes and signatures:
 Susan Rufo
 May 1st 2014
 Jayson Brodie
 David Hill
 4-28-2014

I have reviewed the following 6 Statutory and 11 CPA exemptions and recommend approval.

STATUTORY EXEMPTIONS:

CLS	PID	CLS	NAME	FIRST	NO	ADDRESS
22	47B-021	22	KUTASZ	CHARLOTTE	278	MAIN ST
22	24-053	22	MACLEOD	RODERICK WM.	4	WHELOCK RD
22	28-001A	22	STANLEY	RICHARD	60	COCHITUATE ROAD
17D	42D-090	17D	RIZZO	IRENE	14	EMERSON RD
41C	51C-037	41C	ADAMS	ELIZABETH	32	PEMBERTON ROAD
41C	52-097	41C	CONWAY	MARIE	15	OLD TAVERN RD

CPA:

PAR ID	LAST	FIRST	NO	ADDRESS
51C-037	ADAMS	ELIZABETH	32	PEMBERTON RD
39-045	BEGUM	SHAHINOOR	13	WOODRIDGE RD
52-097	CONWAY	MARIE	15	OLD TAVERN RD
18-007	KENNEDY	FRANCIS	84	OLD SUDBURY RD
47B-021	KUTASZ	CHARLOTTE	278	MAIN ST
07-049	MAY	LEONARD	28	MARSHALL TERR
045-038C	MILLER	EDNA	6	LAKESPUR
49-051	SKELLY	JEAN	9	WAYLAND HILLS RD
52-033	SOCRAT	ALEXANDER	32	DEAN RD
45-109B	RADAR	SALLEE	4	CUTTING CROSS WAY
42D-090	RIZZO	IRENE	14	EMERSON RD

RE: LEVY OF **FISCAL 2014 RE ABATEMENT**
DUE IN THE MONTH OF MARCH 2014

TOTAL	5	\$ 4,359.13
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Susan M. Ruffo
Mary R. Upton
Jason H. Bader
David M. Hill

Date: 4/28/14

Date: 4/28/14

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**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTORRE: LEVY OF **FISCAL 2014 EXEMPTION**
DUE IN THE MONTH OF MARCH 2014

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
ELDERLY EXEMPTIONS	8	\$ 5,767.07
CPA		\$ 86.50
CPA EXEMPTIONS	17	\$ 1,371.33
CIRCUIT BREAKER	35	\$34,131.20
TOTAL EXEMPTIONS	60	\$41,356.10

You are hereby notified that taxes were abated/exempted, as specified in the above schedule, to the aggregate amount of **FORTY ONE THOUSAND THREE HUNDRED FIFTY SIX DOLLARS AND TEN CENTS.**

Susan F. Ruffo
Mary R. Upton
Jayson M. Brach
David M. Hall

BOARD OF ASSESSORS
WAYLANDDate: 4/28/14

**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: **EXCISE ABATEMENT**
DUE IN THE MONTH OF MARCH 2014

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2014)	75	\$8,508.89
(2013)	10	\$ 871.68
TOTAL	85	\$9,380.57

You are hereby notified that excise taxes were abated, as specified in the above schedule, to the aggregated amount of **NINE THOUSAND THREE HUNDRED EIGHTY DOLLARS AND FIFTY SEVEN CENTS**

Susan M. Ruffo
Mary R. Upton
James J. Broderick
David M. Hall

BOARD OF ASSESSORS
WAYLAND

Date: April 28, 2014

**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: **EXCISE ABATEMENT**
DUE IN THE MONTH OF APRIL 2014

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2014)	56	\$7,443.27
(2013)	09	\$ 711.68
(2012)	01	\$ 45.00
TOTAL	66	\$8,199.95

You are hereby notified that excise taxes were abated, as specified in the above schedule, to the aggregated amount of **EIGHT THOUSAND ONE HUNDRED NINETY NINE DOLLARS AND NINETY FIVE CENTS**

Doreen M. Ruffo
Mary R Upton
Jayson Brady
David M. Ruffo

BOARD OF ASSESSORS
WAYLAND

Date: 4/28/14

YEAR 2014

ASSESSORS WARRANT TO COLLECTOR
MOTOR VEHICLE AND TRAILER EXCISE
SECOND COMMITMENT 2014-02

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To**Paul W. Keating, Jr.**..... Collector of Taxes for

.....**Wayland**.....In the County of**Middlesex**...

Greeting:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the excise list herewith committed to you the amount of the MOTOR VEHICLE AND TRAILER EXCISE assessed to each such person for the privilege of registration, as therein set forth, with interest, the sum total of such list being **TWO HUNDRED SIXTY THREE THOUSAND TWO HUNDRED NINETEEN DOLLARS AND FORTY EIGHT CENTS.** (\$263,219.48)

And you are to pay over said taxes and interest to ...**Paul W. Keating, Jr.**...Treasurer of **Wayland**, or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said excises and interest with your tax list and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before December 31 of the current year.

And if a person refuses or neglects to pay his excise for fourteen days after demand, you shall issue a warrant to collect said excise including interest, charges and fees. If a person refuses or neglects to pay his excise after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said excise in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, and charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this 28th day of April, 2014

.....*Susan M. Quirk*.....
*Mary R. Dutton*.....
*James S. Smith*.....
*David M. Hill*.....

Board of Assessors

Of Wayland

REAL ESTATE ASSESSORS WARRANT TO COLLECTOR

COMMONWEALTH OF MASSACHUSETTS

WAYLAND
OFFICE OF THE BOARD OF ASSESSORSTo: *Paul Keating Jr., Collector of Taxes, for Wayland, in the County of SOUTH MIDDLESEX,*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **REAL ESTATE** as therein set forth, with interest, the sum total of such list being **TWELVE MILLION NINE HUNDRED FIFTY NINE THOUSAND, EIGHT HUNDRED EIGHTY TWO DOLLARS and TWENTY SIX CENTS (\$12,959,882.26)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.



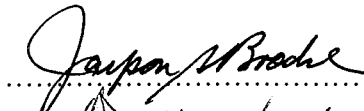

And you are to pay over said taxes and interest to **PAUL KEATING JR.**, Treasurer of **WAYLAND**, or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said tax in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 28th day of April 2014.


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.....

Board of Assessors of Wayland

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This Form Approved by Commission of Revenue

PERSONAL PROPERTY ASSESSORS WARRANT TO COLLECTOR

COMMONWEALTH OF MASSACHUSETTS

WAYLAND
OFFICE OF THE BOARD OF ASSESSORSTo: *Paul Keating Jr., Collector of Taxes, for Wayland, in the County of SOUTH MIDDLESEX,*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **PERSONAL PROPERTY** as therein set forth, with interest, the sum total of such list being **ONE HUNDRED SEVENTY EIGHT THOUSAND SIX HUNDRED FIFTY EIGHT DOLLARS and SEVENTEEN CENTS (\$178,658.17)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **PERSONAL PROPERTY** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

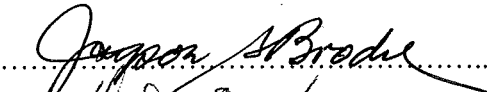
And you are to pay over said taxes and interest to **PAUL KEATING JR.**, Treasurer of **WAYLAND**, or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said tax in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 28th day of April, 2014.



Board of Assessors of Wayland

CPA(Community Preservation Act) ASSESSORS WARRANT TO COLLECTOR

COMMONWEALTH OF MASSACHUSETTS

WAYLAND
OFFICE OF THE BOARD OF ASSESSORSTo: *Paul Keating Jr., Collector of Taxes, for Wayland, in the County of SOUTH MIDDLESEX,*

GREETINGS:

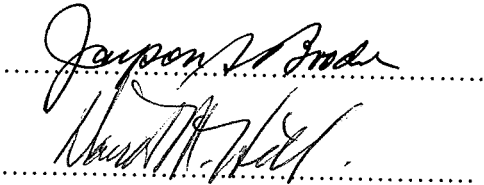
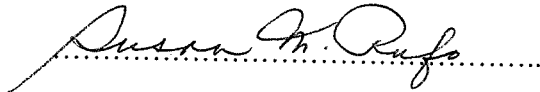

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **COMMUNITY PRESERVATION ACT** as therein set forth, with interest, the sum total of such list being **ONE HUNDRED SIXTY FOUR THOUSAND FIVE HUNDRED SEVENTY SIX DOLLARS and NINETY THREE CENTS (\$164,576.93)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to **PAUL KEATING JR.**, Treasurer of **WAYLAND**, or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said tax in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.
Given under our hands this 28th day of April, 2014.

Board of Assessors of Wayland

This Form Approved by Commission of Revenue

SP

Summary by Land Use WAYLAND, MA

04/15/2014

Land Use Code	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
101 SINGLE FAMILY	168	702,220	618,245	0.88	627,500	536,900	0.87	0.07	9.16%	0.88
		702,220	618,245	0.88	627,500	536,900	0.87	0.07	9.16%	0.88

Summary by Style WAYLAND, MA

04/15/2014

Style	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
01 Ranch	19	505,932	442,253	0.89	482,000	449,200	0.84	0.06	11.22%	0.87
02 Split-Level	15	685,107	575,100	0.84	622,000	533,600	0.81	0.07	9.03%	0.84
03 Colonial	60	917,291	833,472	0.90	842,000	730,250	0.89	0.07	8.76%	0.91
04 Cape Cod	37	571,127	482,668	0.85	545,000	456,300	0.85	0.07	8.71%	0.85
05 Bungalow	3	303,000	259,400	0.85	306,000	258,700	0.85	0.07	5.49%	0.86
06 Conventional	15	547,971	486,987	0.89	570,770	452,900	0.87	0.06	8.33%	0.89
07 Contemporary	6	756,583	645,583	0.88	753,750	661,300	0.83	0.04	9.64%	0.85
08 Raised Ranch	10	635,650	540,440	0.85	627,500	505,000	0.85	0.05	9.53%	0.85
63 Antique	3	630,000	536,000	0.86	575,000	521,200	0.88	0.06	6.82%	0.85
		702,220	618,245	0.88	627,500	536,900	0.87	0.06	9.16%	0.88

Summary by Actual Year Built WAYLAND, MA

04/15/2014

AYBGroup	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
0-1930	31	550,163	472,987	0.86	527,000	391,500	0.87	0.06	6.82%	0.86
1930-1950	15	460,393	415,080	0.91	470,000	382,500	0.79	0.05	17.97%	0.90
1950-1960	59	630,842	531,408	0.85	612,050	500,800	0.85	0.07	8.02%	0.84
1960-1970	23	729,961	638,913	0.89	630,000	572,200	0.88	0.09	9.29%	0.88
1970-2000	20	867,625	759,770	0.86	776,250	685,300	0.85	0.06	8.06%	0.88
2000-2014	20	1,132,539	1,086,645	0.96	1,067,500	972,250	0.97	0.05	5.98%	0.96
	702,220	618,245	0.88	627,500	536,900	0.87	0.06	9.16%	0.88	

Summary by Site Index WAYLAND, MA

04/15/2014

Site Index	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
3	4	766,250	676,750	0.85	747,500	616,300	0.84	0.10	12.50%	0.88
4	28	549,920	490,029	0.90	561,500	488,250	0.87	0.06	9.03%	0.89
5	63	552,310	484,208	0.87	528,550	452,200	0.87	0.08	9.40%	0.88
6	32	760,669	648,291	0.84	702,500	573,000	0.81	0.05	8.95%	0.85
7	28	985,298	889,868	0.90	858,750	755,150	0.89	0.05	8.07%	0.90
8	11	1,050,001	918,200	0.88	1,025,000	846,000	0.88	0.07	8.37%	0.87
L	1	695,000	709,200	1.02	695,000	709,200	1.02	0.00	0.00%	1.02
Q	1	540,000	461,300	0.85	540,000	461,300	0.85	0.00	0.00%	0.85
		702,220	618,245	0.88	627,500	536,900	0.87	0.06	9.16%	0.88

Summary by Sale Price Quartile WAYLAND, MA

04/15/2014

Sale Price Quartile	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1	42	409,528	369,348	0.91	401,950	368,600	0.88	0.08	10.12%	0.90
2	42	567,377	483,250	0.85	560,000	473,750	0.86	0.08	8.55%	0.85
3	42	718,514	617,793	0.86	710,000	607,300	0.84	0.06	9.44%	0.86
4	42	1,113,463	1,002,590	0.89	1,041,250	894,850	0.88	0.07	8.36%	0.90
	702,220	618,245	0.88	627,500	536,900	0.87	0.07	9.16%	0.88	

Summary by Lot Size WAYLAND, MA

04/15/2014

Land Area	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
00.00-0.33 AC	19	412,699	348,121	0.85	404,000	328,000	0.83	0.06	9.77%	0.84
00.33-0.5 AC	37	539,699	463,970	0.86	550,000	458,100	0.85	0.07	8.78%	0.86
00.50-1 AC	55	706,171	613,871	0.87	660,000	537,400	0.86	0.06	8.52%	0.87
01.00-3 AC	57	900,412	812,651	0.91	830,000	724,900	0.89	0.07	9.13%	0.90
		702,220	618,245	0.88	627,500	536,900	0.87	0.07	9.16%	0.88

Summary by Building Size WAYLAND, MA

04/15/2014

Building Size	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
0 - 1500	11	339,436	302,355	0.89	320,000	319,100	0.85	0.05	9.73%	0.89
1500 - 2000	31	459,076	399,226	0.88	460,000	399,400	0.87	0.07	10.09%	0.87
2000 - 2500	35	574,007	480,037	0.84	555,000	466,700	0.85	0.07	9.28%	0.84
2500 - 3000	28	654,411	558,257	0.86	664,500	544,000	0.84	0.06	9.06%	0.85
3000 - 4000	34	809,480	708,579	0.88	787,500	713,000	0.88	0.06	7.29%	0.88
4000 - 5000	14	994,221	863,000	0.87	1,041,250	873,700	0.87	0.05	7.22%	0.87
5000 - 10000	15	1,343,514	1,303,807	0.97	1,245,000	1,157,400	1.00	0.03	5.20%	0.97
	702,220		618,245	0.88	627,500	536,900	0.87	0.06	9.16%	0.88

Summary by Sale Date WAYLAND, MA

04/15/2014

Sale Date Quarter	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
2013, Q 1	22	691,790	664,636	0.95	540,000	504,350	0.96	0.04	5.92%	0.96
2013, Q 2	45	664,817	587,400	0.88	612,050	524,100	0.86	0.06	8.84%	0.88
2013, Q 3	71	720,537	618,013	0.86	669,000	538,400	0.85	0.07	8.33%	0.86
2013, Q 4	30	722,627	631,043	0.87	657,350	582,700	0.84	0.06	10.24%	0.87
		702,220	618,245	0.88	627,500	536,900	0.87	0.06	9.16%	0.88

Summary by Assessing Nbhhd WAYLAND, MA

04/15/2014

Assessing Nbhhd	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
0001	168	702,220	618,245	0.88	627,500	536,900	0.87	0.07	9.16%	0.88
		702,220	618,245	0.88	627,500	536,900	0.87	0.07	9.16%	0.88

Summary by Sale Price Half WAYLAND, MA

04/15/2014

Sale Price Half	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1	84	488,452	426,299	0.88	526,000	441,800	0.86	0.07	9.57%	0.87
2	84	915,989	810,192	0.88	815,000	726,200	0.87	0.07	8.87%	0.88
		702,220	618,245	0.88	627,500	536,900	0.87	0.07	9.16%	0.88

Summary by Sale Date Half WAYLAND, MA

04/15/2014

Sale Date Half	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
2013, H 1	67	673,674	612,761	0.90	581,800	508,800	0.91	0.07	8.89%	0.91
2013, H 2	101	721,157	621,883	0.86	660,000	539,500	0.85	0.06	8.86%	0.86
		702,220	618,245	0.88	627,500	536,900	0.87	0.07	9.16%	0.88

Summary by Residential Grade WAYLAND, MA

04/15/2014

Residential Grade	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1	5	297,860	259,740	0.87	306,000	258,700	0.85	0.07	8.47%	0.87
2	2	394,500	352,750	0.90	394,500	352,750	0.90	0.07	7.78%	0.89
3	56	504,990	425,688	0.86	515,000	423,250	0.84	0.08	10.76%	0.84
4	52	638,474	545,065	0.86	614,525	536,900	0.86	0.05	7.63%	0.85
5	19	806,576	716,847	0.90	785,000	724,900	0.91	0.07	7.40%	0.89
6	18	977,883	869,572	0.90	977,450	861,700	0.89	0.05	7.43%	0.89
7	11	1,109,663	1,047,482	0.95	1,150,000	1,072,400	0.95	0.07	6.32%	0.94
8	3	1,660,505	1,578,133	0.96	1,500,000	1,522,100	1.00	0.01	5.00%	0.95
9	2	2,050,000	2,075,000	1.01	2,050,000	2,075,000	1.01	0.00	0.50%	1.01
		702,220	618,245	0.88	627,500	536,900	0.87	0.06	9.16%	0.88

Parcel Detail by Land Use WAYLAND, MA

04/15/2014

Intnl ID	Land Use Code	MBLU	Location	Land Nbrhd	Use Code	Eft Area	Eft Age	Sale Date	Sale Price	Appraised Value	A/S Ratio	S/A Ratio	Abs Disp
8533	101	SINGLE FAMIL 56//001//	24 LANGDON RD	1010	1010	2,228	36	17 10/17/2013	680,000	454,300	0.67	1.50	0.20
8297	101	SINGLE FAMIL 52//096//	17 OLD TAVERN RD	1010	1010	2,150	58	20 8/9/2013	678,500	466,000	0.69	1.46	0.18
4813	101	SINGLE FAMIL 24//040//	168 BOSTON POST RD	1010	1010	1,886	64	23 9/4/2013	545,000	383,100	0.70	1.42	0.17
5024	101	SINGLE FAMIL 25//056//	21 WHITE RD	1010	1010	2,300	56	20 6/26/2013	706,000	507,600	0.72	1.39	0.15
8107	101	SINGLE FAMIL 51C//065//	10 CHARLES ST	1010	1010	2,470	61	32 12/13/2013	542,500	390,800	0.72	1.39	0.15
6248	101	SINGLE FAMIL 42D//139//	30 PILGRIM PATH	1010	1010	1,943	17	14 4/30/2013	576,000	415,700	0.72	1.39	0.15
4324	101	SINGLE FAMIL 16//057//	29 OLD WESTON RD	1010	1010	4,642	48	18 9/13/2013	1,166,000	853,700	0.73	1.37	0.14
5664	101	SINGLE FAMIL 38//028//	5 COLE RD	1010	1010	3,691	63	12 8/20/2013	770,000	565,700	0.73	1.36	0.14
5642	101	SINGLE FAMIL 38//011//	197 OLD CONNECTICUT P.	1010	1010	2,088	56	20 6/25/2013	622,000	457,300	0.74	1.36	0.13
7984	101	SINGLE FAMIL 51B//034//	11 HAMMOND RD	1010	1010	2,137	67	23 5/22/2013	550,000	404,500	0.74	1.36	0.13
8443	101	SINGLE FAMIL 53//022//	27 OAK ST	1010	1010	2,016	67	32 8/14/2013	470,000	347,000	0.74	1.35	0.13
7363	101	SINGLE FAMIL 47C//018//	51 BENT AVE	1010	1010	1,790	94	32 7/31/2013	527,000	389,600	0.74	1.35	0.13
4810	101	SINGLE FAMIL 24//037//	7 MORSE RD	1010	1010	2,883	62	23 7/9/2013	619,600	458,100	0.74	1.35	0.13
7065	101	SINGLE FAMIL 46D//063//	6 LODGE RD	1010	1010	2,259	94	32 7/26/2013	521,580	391,500	0.75	1.33	0.12
7662	101	SINGLE FAMIL 48//154//	10 GREGORY LN	1010	1010	2,070	53	20 8/6/2013	630,000	473,600	0.75	1.33	0.12
5076	101	SINGLE FAMIL 25//110//	14 BIGELOW RD	1010	1010	2,710	47	18 10/31/2013	840,000	632,700	0.75	1.33	0.12
5294	101	SINGLE FAMIL 30//054//	18 PINEBROOK RD	1010	1010	4,662	62	12 8/18/2013	1,032,500	786,100	0.76	1.31	0.11
5603	101	SINGLE FAMIL 37//009//	29 HIGHGATE RD	1010	1010	2,456	57	27 5/28/2013	612,050	467,200	0.76	1.31	0.11
4402	101	SINGLE FAMIL 18//017//	18 GLEZEN LN	1010	1010	2,654	86	32 5/13/2013	760,000	580,300	0.76	1.31	0.11
4008	101	SINGLE FAMIL 11//064//	142 GLEZEN LN	1010	1010	2,832	55	10 11/26/2013	800,000	612,500	0.77	1.31	0.10
4271	101	SINGLE FAMIL 16//004//	54 SEARS RD	1010	1010	3,913	56	20 7/31/2013	1,162,500	894,500	0.77	1.30	0.10
4905	101	SINGLE FAMIL 24//128//	22 PLAIN RD	1010	1010	3,986	60	7 10/16/2013	999,900	774,000	0.77	1.29	0.10
6379	101	SINGLE FAMIL 43C//009//	20 PARK LN	1010	1010	1,648	89	7 7/31/2013	585,000	452,900	0.77	1.29	0.10
6080	101	SINGLE FAMIL 42B//057//	26 HIGHGATE RD	1010	1010	1,679	57	27 8/22/2013	528,550	409,900	0.78	1.29	0.09
7005	101	SINGLE FAMIL 46D//006//	209 WEST PLAIN ST	1010	1010	1,493	94	17 7/18/2013	422,500	328,000	0.78	1.29	0.09
4133	101	SINGLE FAMIL 14//034//	61 GLEZEN LN	1010	1010	2,291	62	23 8/2/2013	612,000	475,300	0.78	1.29	0.09
4917	101	SINGLE FAMIL 24//140//	42 PLAIN RD	1010	1010	2,255	74	27 8/9/2013	602,500	468,400	0.78	1.29	0.09
5855	101	SINGLE FAMIL 39//021//	7 BRIDLE PATH	1010	1010	3,221	39	22 12/23/2013	857,500	669,300	0.78	1.28	0.09
4790	101	SINGLE FAMIL 24//019//	7 BENNETT RD	1010	1010	2,561	51	27 6/25/2013	699,000	546,100	0.78	1.28	0.09
7284	101	SINGLE FAMIL 47B//050//	6 LAKEVIEW RD	1010	1010	906	84	42 5/30/2013	261,000	204,600	0.78	1.28	0.09

Parcel Detail by Land Use WAYLAND, MA

04/15/2014

Intrnl ID	Land Use Code	MBLU	Location	Land Nbrhd	Use Code	Eff Area	Age	Eff Age	Sale Date	Sale Price	Appraised Value	A/S Ratio	S/A Ratio	Abs Disp
5013	101	SINGLE FAMIL 25//045//	5 LUNDY LN	1010	1,881	54	20	8/29/2013	582,000	456,300	0.78	1.28	0.09	
4804	101	SINGLE FAMIL 24//031//	176 BOSTON POST RD	1010	2,533	71	37	12/23/2013	480,000	376,700	0.78	1.27	0.09	
5745	101	SINGLE FAMIL 38//108//	21 OLD FARM RD	1010	2,916	55	20	8/30/2013	686,000	538,400	0.78	1.27	0.09	
4979	101	SINGLE FAMIL 25//011//	34 RICH VALLEY RD	1010	2,985	84	17	8/1/2013	750,000	588,700	0.78	1.27	0.09	
8190	101	SINGLE FAMIL 51D//077//	13 WINTER ST	1010	1,844	69	63	8/29/2013	346,400	272,800	0.79	1.27	0.08	
8418	101	SINGLE FAMIL 52//212//	374 COMMONWEALTH RT	1010	3,821	89	32	8/15/2013	680,000	539,500	0.79	1.26	0.08	
6424	101	SINGLE FAMIL 43C//054//	11 WAMPUM PATH	1010	2,061	67	32	10/1/2013	480,000	380,900	0.79	1.26	0.08	
6242	101	SINGLE FAMIL 42D//132//	15 WOODLAND RD	1010	947	94	32	3/4/2013	320,000	254,500	0.80	1.26	0.07	
3852	101	SINGLE FAMIL 08//005//	59A LINCOLN RD	1010	3,519	103	42	12/1/2013	930,000	739,800	0.80	1.26	0.07	
7310	101	SINGLE FAMIL 47B//065//	279 MAIN ST	1010	2,739	134	17	5/17/2013	681,000	541,900	0.80	1.26	0.07	
5037	101	SINGLE FAMIL 25//070//	21 SYLVAN WAY	1010	2,741	57	20	7/31/2013	640,000	510,000	0.80	1.25	0.07	
5032	101	SINGLE FAMIL 25//065//	22 WHITE RD	1010	1,902	53	27	6/7/2013	565,000	450,400	0.80	1.25	0.07	
6494	101	SINGLE FAMIL 43D//033//	1 PEQUOT RD	1010	2,679	59	10	7/3/2013	669,000	533,600	0.80	1.25	0.07	
4639	101	SINGLE FAMIL 20//037//	23 COOLIDGE RD	1010	3,012	44	18	5/17/2013	844,000	679,500	0.81	1.24	0.06	
5858	101	SINGLE FAMIL 39//024//	8 BRIDLE PATH	1010	4,004	36	10	9/26/2013	1,110,000	893,700	0.81	1.24	0.06	
4394	101	SINGLE FAMIL 18//009//	88 OLD SUDBURY RD	1010	1,992	57	20	8/30/2013	507,000	408,300	0.81	1.24	0.06	
8134	101	SINGLE FAMIL 51D//006//	211 COMMONWEALTH RT	1010	1,807	134	32	5/3/2013	390,000	315,000	0.81	1.24	0.06	
6291	101	SINGLE FAMIL 43A//037//	34 MAIDEN LN	1010	2,071	57	27	5/2/2013	570,000	460,400	0.81	1.24	0.06	
8037	101	SINGLE FAMIL 51C//001//	22 DAMON ST	1010	2,358	46	18	7/22/2013	597,000	482,900	0.81	1.24	0.06	
6466	101	SINGLE FAMIL 43D//009//	280 COCHITUATE RD	1010	2,231	56	27	11/26/2013	555,000	449,200	0.81	1.24	0.06	
3562	101	SINGLE FAMIL 04//023//	12 RED BARN RD	1010	3,494	60	10	11/5/2013	769,000	622,900	0.81	1.23	0.06	
7509	101	SINGLE FAMIL 48//018//	31 COUNTRY CORNERS R	1010	4,240	56	20	7/15/2013	860,000	698,300	0.81	1.23	0.06	
5701	101	SINGLE FAMIL 38//064//	8 OLD FARM CIR	1010	2,605	63	23	11/1/2013	660,000	537,400	0.81	1.23	0.06	
4715	101	SINGLE FAMIL 23//065//	10 CONCORD RD	1010	3,133	99	42	7/30/2013	675,000	549,700	0.81	1.23	0.06	
3836	101	SINGLE FAMIL 07//057//	267 CONCORD RD	1010	3,242	22	14	1/18/2013	760,000	623,700	0.82	1.22	0.05	
5110	101	SINGLE FAMIL 27//016//	171 PELHAM ISLAND RD	1010	2,965	31	16	8/12/2013	720,000	591,500	0.82	1.22	0.05	
5843	101	SINGLE FAMIL 39//012//	15 FOX MEADOW LN	1010	2,906	61	32	7/12/2013	733,400	603,300	0.82	1.22	0.05	
4248	101	SINGLE FAMIL 15//054//	6 SQUIREL HILL RD	1010	3,964	54	20	11/22/2013	1,025,000	846,000	0.83	1.21	0.04	
6216	101	SINGLE FAMIL 42D//104//	64 SYCAMORE RD	1010	1,535	88	32	10/21/2013	404,000	333,600	0.83	1.21	0.04	
6206	101	SINGLE FAMIL 42D//093//	15 EMERSON RD	1010	1,767	60	20	7/30/2013	482,000	399,400	0.83	1.21	0.04	
8270	101	SINGLE FAMIL 52//069//	22 SNAKE BROOK RD	1010	1,830	59	20	2/28/2013	525,000	438,000	0.83	1.20	0.04	

Parcel Detail by Land Use WAYLAND, MA

04/15/2014

Intnl ID	Land Use Code	MBLU	Location	Land Use Code	Eff Area	Eff Age	Eff Sale Date	Sale Price	Appraised Value	A/S Ratio	S/A Ratio	Abs Disp
6308	101	SINGLE FAMIL 43A//053//	32 RICE SPRING LN	1010	1,934	63	7 4/23/2013	552,000	461,500	0.84	1.20	0.03
3935	101	SINGLE FAMIL 10//067//	8 WAYSIDE RD	1010	3,281	60	10 7/31/2013	782,500	654,500	0.84	1.20	0.03
8136	101	SINGLE FAMIL 51D//008//	14 FRENCH AVE	1010	1,246	114	7 8/21/2013	405,000	339,100	0.84	1.19	0.03
7264	101	SINGLE FAMIL 47B//030//	20 SUNSET RD	1010	1,982	41	18 11/19/2013	460,000	386,700	0.84	1.19	0.03
6155	101	SINGLE FAMIL 42D//039//	26 PINERIDGE RD	1010	1,033	94	42 4/1/2013	315,000	265,200	0.84	1.19	0.03
4090	101	SINGLE FAMIL 12//037//	229 GLEZEN LN	1010	3,052	21	16 6/28/2013	840,000	708,500	0.84	1.19	0.03
3823	101	SINGLE FAMIL 07//053//	23 MARSHALL TER	1010	2,441	59	20 6/27/2013	705,000	595,600	0.84	1.18	0.03
6121	101	SINGLE FAMIL 42D//002//	357 OLD CONNECTICUT P.	1010	1,064	92	32 5/15/2013	306,000	258,700	0.85	1.18	0.02
4393	101	SINGLE FAMIL 18//008//	86 OLD SUDBURY RD	1010	2,034	58	20 5/31/2013	505,000	427,500	0.85	1.18	0.02
6545	101	SINGLE FAMIL 44//046//	9 BARNEY HILL RD	1010	4,528	2	2 7/25/2013	1,150,000	975,400	0.85	1.18	0.02
6309	101	SINGLE FAMIL 43A//054//	30 RICE SPRING LN	1010	2,847	64	23 10/7/2013	617,000	523,400	0.85	1.18	0.02
4333	101	SINGLE FAMIL 16//066//	8 WEBSTER LN	1010	5,015	46	18 8/2/2013	1,285,000	1,093,400	0.85	1.18	0.02
4025	101	SINGLE FAMIL 11//076D//	29 HAZELBROOK LN	1010	4,578	21	14 6/24/2013	1,100,000	939,300	0.85	1.17	0.02
7033	101	SFR WATER 46D//031//	223 LAKESHORE DR	1013	2,240	25	14 7/31/2013	540,000	461,300	0.85	1.17	0.02
6268	101	SINGLE FAMIL 43A//019//	301 OLD CONNECTICUT P.	1010	2,632	60	20 8/19/2013	552,000	471,800	0.85	1.17	0.02
5168	101	SINGLE FAMIL 29//006//	12 FORTY ACRES DR	1010	2,946	52	10 6/10/2013	852,000	729,200	0.86	1.17	0.01
4014	101	SINGLE FAMIL 11//070//	5 FOLSOMS POND RD	1010	3,991	32	16 8/9/2013	1,150,000	985,400	0.86	1.17	0.01
3906	101	SINGLE FAMIL 10//038//	30 SEDGEMEADOW RD	1010	2,213	55	20 8/15/2013	625,000	536,400	0.86	1.17	0.01
6302	101	SINGLE FAMIL 43A//048//	49 PEQUOT RD	1010	2,220	60	20 6/2/2013	550,000	472,200	0.86	1.16	0.01
6071	101	SINGLE FAMIL 42B//048//	11 HOLBROOK RD	1010	2,343	57	20 6/28/2013	538,000	462,800	0.86	1.16	0.01
5580	101	SINGLE FAMIL 36C//061//	26 OVERLOOK RD	1010	3,416	7	6 11/18/2013	850,000	731,300	0.86	1.16	0.01
4415	101	SINGLE FAMIL 18//023//	5 SADDLE LN	1010	7,942	14	12 8/15/2013	1,985,000	1,711,100	0.86	1.16	0.01
6335	101	SINGLE FAMIL 43B//020//	7 GOODMAN LN	1010	2,272	62	32 7/1/2013	522,500	452,200	0.87	1.16	0.00
8012	101	SINGLE FAMIL 51B//063//	84 EAST PLAIN ST	1010	4,419	114	32 8/19/2013	696,500	603,100	0.87	1.15	0.00
7090	101	SINGLE FAMIL 46D//086//	160 WEST PLAIN ST	1010	2,840	144	32 4/25/2013	581,800	504,700	0.87	1.15	0.00
7039	101	SINGLE FAMIL 46D//037//	7 ADELAIDE AVE	1010	1,934	94	42 4/12/2013	421,000	365,300	0.87	1.15	0.00
5072	101	SINGLE FAMIL 25//106//	156 PLAIN RD	1010	3,565	96	17 4/17/2013	955,000	829,700	0.87	1.15	0.00
3803	101	SINGLE FAMIL 07//036//	7 RED BARN RD	1010	2,021	58	10 12/5/2013	575,000	500,800	0.87	1.15	0.00
6303	101	SINGLE FAMIL 43A//049//	1 JUNIPER LN	1010	2,271	62	23 7/1/2013	535,000	466,700	0.87	1.15	0.00
4577	101	SINGLE FAMIL 19//068//	70 CLAYPT HILL RD	1010	3,564	59	10 8/9/2013	893,250	781,100	0.87	1.14	0.00
5527	101	SINGLE FAMIL 36C//011//	39 OAK HILL RD	1010	3,026	47	24 8/15/2013	567,500	497,400	0.88	1.14	0.01

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Intrnl ID	Land Use Code	MBLU	Location	Land Nbrhd	Use Code	Eff Area	Age	Eff Age	Sale Date	Sale Price	Appraised Value	A/S Ratio	S/A Ratio	Abs Disp
7990	101	SINGLE FAMII 51B//040//	28 LEARY ST		1010	1,386	61	32	8/30/2013	387,000	340,000	0.88	1.14	0.01
4064	101	SINGLE FAMII 12//014//	48 HIGHLAND CIR		1010	4,686	47	18	6/27/2013	1,220,000	1,072,400	0.88	1.14	0.01
8850	101	SINGLE FAMII 56//016A//	100 PINE ST		1010	4,159	12	11	12/18/2013	900,000	792,700	0.88	1.14	0.01
4716	101	SINGLE FAMII 23//066//	20 CONCORD RD		1010	1,990	198	32	6/13/2013	575,000	506,500	0.88	1.14	0.01
7836	101	SINGLE FAMII 50//077//	20 PARKRIDGE RD		1010	3,326	1	2	9/6/2013	715,975	632,900	0.88	1.13	0.01
6136	101	SINGLE FAMII 42D//017//	9 WALLACE RD		1010	1,371	91	32	8/8/2013	373,000	330,200	0.89	1.13	0.02
5428	101	SINGLE FAMII 34//033//	22 SHAW DR		1010	3,138	64	12	12/19/2013	800,000	710,100	0.89	1.13	0.02
5869	101	SINGLE FAMII 39//032//	25 SHAW DR		1010	2,897	64	23	7/3/2013	768,000	681,900	0.89	1.13	0.02
8422	101	SINGLE FAMII 53//002//	20 OAK ST		1010	1,655	86	32	7/30/2013	399,900	355,800	0.89	1.12	0.02
6270	101	SINGLE FAMII 43A//021//	291 OLD CONNECTICUT P.		1010	2,640	94	17	1/31/2013	570,770	508,800	0.89	1.12	0.02
3418	101	SINGLE FAMII 01//025//	15 GROVE ST		1010	2,871	46	24	9/15/2013	690,000	616,000	0.89	1.12	0.02
4766	101	SINGLE FAMII 23//113//	221 BOSTON POST RD		1010	5,562	199	32	8/28/2013	950,000	849,500	0.89	1.12	0.02
3660	101	SINGLE FAMII 04//096//	4 MARSHALL TER		1010	2,304	59	20	6/18/2013	640,000	574,400	0.90	1.11	0.03
5491	101	SINGLE FAMII 35//030//	237 RICE RD		1010	6,096	8	7	8/14/2013	1,245,000	1,121,000	0.90	1.11	0.03
3424	101	SINGLE FAMII 01//031//	10 HAMPSHIRE RD		1010	3,927	44	18	11/27/2013	792,500	715,900	0.90	1.11	0.03
3895	101	SINGLE FAMII 10//027//	68 SEDGEMEADOW RD		1010	2,231	54	27	5/22/2013	675,000	611,300	0.91	1.10	0.04
5195	101	SINGLE FAMII 29//036//	78 OLD CONNECTICUT PA		1010	4,917	37	10	7/31/2013	1,110,000	1,012,100	0.91	1.10	0.04
5827	101	SINGLE FAMII 38//176//	222 OLD CONNECTICUT P.		1010	3,572	64	23	10/31/2013	654,700	597,100	0.91	1.10	0.04
8502	101	SINGLE FAMII 55//002H//	7 GRIFFIN CIR		1010	2,612	26	15	12/18/2013	553,000	505,100	0.91	1.09	0.04
8892	101	SINGLE FAMII 46B//002B//	6 ALICE DR		1010	4,961	9	8	5/20/2013	1,050,000	961,400	0.92	1.09	0.05
5200	101	SINGLE FAMII 29//043A//	53 FORTY ACRES DR		1010	5,571	17	14	1/31/2013	1,262,500	1,157,400	0.92	1.09	0.05
6211	101	SINGLE FAMII 42D//098//	18 HAWTHORNE RD		1010	1,779	104	32	3/13/2013	342,000	314,900	0.92	1.09	0.05
7278	101	SINGLE FAMII 47B//044//	21 LAKEVIEW RD		1010	2,400	94	32	10/31/2013	419,000	386,100	0.92	1.09	0.05
6460	101	SINGLE FAMII 43D//004//	260 COCHITUATE RD		1010	3,223	58	27	5/7/2013	568,000	524,100	0.92	1.08	0.05
6024	101	SINGLE FAMII 42B//001//	307 OLD CONNECTICUT P.		1010	1,629	63	32	2/22/2013	339,000	312,800	0.92	1.08	0.05
4242	101	SINGLE FAMII 15//048//	6 SEARS RD		1010	3,043	56	20	7/1/2013	785,000	724,900	0.92	1.08	0.05
3943	101	SINGLE FAMII 11//004//	156 CONCORD RD		1010	1,983	63	12	8/30/2013	510,000	471,400	0.92	1.08	0.05
3571	101	SINGLE FAMII 04//031//	28 RED BARN RD		1010	1,586	60	20	8/29/2013	527,500	489,500	0.93	1.08	0.06
4489	101	SINGLE FAMII 18//091//	37 CONCORD RD		1010	2,810	10	9	2/25/2013	681,500	632,500	0.93	1.08	0.06
8138	101	SINGLE FAMII 51D//010//	24 FRENCH AVE		1010	1,739	90	42	1/7/2013	380,000	356,600	0.94	1.07	0.07
4750	101	SINGLE FAMII 23//097//	30 COCHITUATE RD		1010	3,112	196	32	3/15/2013	555,000	521,200	0.94	1.06	0.07

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Intrnal ID	Land Use Code	MBLU	Location	Land Use Code	Eff Area	Eff Age	Sale Date	Sale Price	Appraised Value	A/S Ratio	S/A Ratio	Abs Disp
4235	101	SINGLE FAMII 15//041//	51 THREE PONDS RD	1010	3,332	57	8/12/2013	775,000	730,400	0.94	1.06	0.07
4563	101	SINGLE FAMII 19//054//	15 THREE PONDS RD	1010	3,376	58	8/7/2013	875,000	827,600	0.95	1.06	0.08
5895	101	SINGLE FAMII 40//004//	132 RICE RD	1010	1,751	66	57 11/27/2013	360,000	341,700	0.95	1.05	0.08
8409	101	SINGLE FAMII 52//209C//	17 CAULFIELD RD	1010	3,451	20	14 6/19/2013	728,000	691,100	0.95	1.05	0.08
100349	101	SINGLE FAMII 25//050A//	22 LUNDY LN	1010	3,692	1	2 7/2/2013	999,000	952,600	0.95	1.05	0.08
6500	101	SINGLE FAMII 44//001//	141 WOODRIDGE RD	1010	2,297	54	10 6/30/2013	600,000	572,200	0.95	1.05	0.08
5100	101	SINGLE FAMII 27//007//	25 JEFFREY RD	1010	2,143	55	27 7/11/2013	554,000	530,700	0.96	1.04	0.09
3791	101	SINGLE FAMII 07//024//	19 SHERMAN BRIDGE RD	1010	4,061	2	2 3/29/2013	1,011,100	969,100	0.96	1.04	0.09
5767	101	SINGLE FAMII 38//121//	39 RICE SPRING LN	1010	2,100	50	24 5/29/2013	527,600	505,900	0.96	1.04	0.09
3755	101	SINGLE FAMII 06//031//	53 SHERMAN BRIDGE RD	1010	1,820	64	7 3/21/2013	520,000	499,900	0.96	1.04	0.09
5518	101	SINGLE FAMII 36C//004//	6 MEADOW VIEW RD	1010	2,705	48	18 8/16/2013	539,000	520,500	0.97	1.04	0.10
8379	101	SINGLE FAMII 52//180//	13 POLLOCK RD	1010	1,810	62	32 8/12/2013	385,000	371,900	0.97	1.04	0.10
8212	101	SINGLE FAMII 52//012//	6 HAVEN LN	1010	2,085	64	23 3/14/2013	445,000	432,500	0.97	1.03	0.10
5189	101	SINGLE FAMII 29//029//	2 CART PATH	1010	5,058	53	27 5/22/2013	855,000	832,400	0.97	1.03	0.10
5620	101	SINGLE FAMII 37//024//	37 OAK HILL RD	1010	2,240	49	24 1/7/2013	475,000	463,400	0.98	1.03	0.11
6152	101	SINGLE FAMII 42D//036//	35 PILGRIM PATH	1010	2,650	62	12 9/16/2013	551,450	540,300	0.98	1.02	0.11
4321	101	SINGLE FAMII 16//054//	25 HIGHLAND CIR	1010	3,598	49	18 5/13/2013	830,000	816,300	0.98	1.02	0.11
7688	101	SINGLE FAMII 49//001//	55 RICE RD	1010	3,166	2	2 1/11/2013	775,000	767,200	0.99	1.01	0.12
5763	101	SINGLE FAMII 38//118H//	261 OLD CONNECTICUT P.	1010	4,710	28	18 9/10/2013	714,000	707,400	0.99	1.01	0.12
7743	101	SINGLE FAMII 49//056//	31 RICE RD	1010	5,938	6	5 6/18/2013	1,085,000	1,088,300	1.00	1.00	0.13
8807	101	SINGLE FAMII 14//029A//	1 PHEASANT RUN	1010	5,818	2	2 3/26/2013	1,496,516	1,501,200	1.00	1.00	0.13
7252	101	SINGLE FAMII 47B//020//	282 MAIN ST	1010	1,899	87	32 9/20/2013	325,000	326,600	1.00	1.00	0.13
6157	101	SINGLE FAMII 42D//041//	56 WOODLAND RD	1010	3,870	55	10 3/12/2013	650,000	653,300	1.01	0.99	0.14
4866	101	SINGLE FAMII 24//092A//	183 BOSTON POST RD	1010	6,270	13	12 4/30/2013	1,090,000	1,097,700	1.01	0.99	0.14
5196	101	SINGLE FAMII 29//037//	74 OLD CONNECTICUT PA	1010	8,514	13	12 1/23/2013	2,100,000	2,115,900	1.01	0.99	0.14
3630	101	SINGLE FAMII 04//074//	33 OXBOW RD	1010	1,802	54	27 1/11/2013	440,000	445,600	1.01	0.99	0.14
7116	101	SINGLE FAMII 46D//113//	20 EDGEWOOD RD	1010	3,397	1	2 5/3/2013	718,000	727,500	1.01	0.99	0.14
100342	101	SINGLE FAMII 04//089A//	10 SUMMER LN	1010	6,623	1	2 7/25/2013	1,500,000	1,522,100	1.01	0.99	0.14
7076	101	SINGLE FAMII 46D//074//	4 BOGREN LN	1010	2,667	37	22 5/24/2013	555,000	563,400	1.02	0.99	0.15
4010	101	SINGLE FAMII 11//066//	4 FOLSOMS POND RD	1010	7,753	34	9 11/8/2013	2,000,000	2,034,100	1.02	0.98	0.15
7794	101	SFR WATER 50//042//	5 LAKE RD TER	1013	2,291	78	27 8/9/2013	695,000	709,200	1.02	0.98	0.15

Parcel Detail by Land Use WAYLAND, MA

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Intnl ID	Land Use Code	MBLU	Location	Land Use Nbrhd	Code	Eff Area	Age	Eff Age	Sale Date	Sale Price	Appraised Value	A/S Ratio	S/A Ratio	Abs Disp
8047	101	SINGLE FAMIL 51C//011//	20 HARRISON ST	1010	1010	3,409	144	7	2/22/2013	790,000	807,000	1.02	0.98	0.15
7759	101	SINGLE FAMIL 50//007//	3 GAGE RD	1010	1010	1,338	58	47	4/4/2013	260,300	266,000	1.02	0.98	0.15
5053	101	SINGLE FAMIL 25//090//	151 PLAIN RD	1010	1010	4,763	124	17	8/22/2013	799,000	817,300	1.02	0.98	0.15
5873	101	SINGLE FAMIL 39//036//	24 FOX MEADOW LN	1010	1010	5,933	8	7	5/29/2013	1,233,000	1,269,800	1.03	0.97	0.16
3612	101	SINGLE FAMIL 04//060//	8 YORK RD	1010	1010	2,818	47	24	11/15/2013	594,000	614,100	1.03	0.97	0.16
8896	101	SINGLE FAMIL 11//090B//	6 DYLAN'S CR	1010	1010	5,518	1	2	11/7/2013	1,215,697	1,268,000	1.04	0.96	0.17
5809	101	SINGLE FAMIL 38//158//	11 CHARENA RD	1010	1010	2,371	49	24	8/23/2013	535,000	563,200	1.05	0.95	0.18
8360	101	SINGLE FAMIL 52//162//	275 COMMONWEALTH RC	1010	1010	5,479	9	8	8/30/2013	850,000	895,200	1.05	0.95	0.18
7266	101	SINGLE FAMIL 47B//032//	10 SUNSET RD	1010	1010	1,453	84	32	5/8/2013	299,000	319,100	1.07	0.94	0.20
8345	101	SINGLE FAMIL 52//144//	9 OAK ST	1010	1010	1,765	67	23	3/20/2013	396,000	426,000	1.08	0.93	0.21
8199	101	SINGLE FAMIL 51D//090//	236 COMMONWEALTH RC	1010	1010	1,609	66	32	4/22/2013	351,000	382,500	1.09	0.92	0.22
4483	101	SINGLE FAMIL 18//085//	57 CONCORD RD	1010	1010	1,492	61	32	1/18/2013	385,000	420,500	1.09	0.92	0.22
4482	101	SINGLE FAMIL 18//084//	63 CONCORD RD	1010	1010	1,826	68	32	12/17/2013	385,000	435,800	1.13	0.88	0.26
5868	101	SINGLE FAMIL 39//031B//	26 SHAW DR	1010	1010	2,569	66	32	11/1/2013	480,000	568,300	1.18	0.84	0.31

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Summary by Land Use WAYLAND, MA

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Land Use Code	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
102 CONDO	40	558,561	534,365	0.95	580,000	490,750	0.93	0.05	6.91%	0.96
		558,561	534,365	0.95	580,000	490,750	0.93	0.05	6.91%	0.96

Summary by Sale Price Quartile WAYLAND, MA

04/15/2014

Sale Price Quartile	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1	10	379,834	348,180	0.92	403,500	362,800	0.93	0.02	3.76%	0.92
2	10	486,418	439,670	0.90	480,450	438,050	0.90	0.02	2.44%	0.90
3	10	617,575	581,560	0.94	616,500	583,150	0.95	0.08	8.53%	0.94
4	10	750,418	768,050	1.03	730,125	761,750	1.00	0.05	7.50%	1.02
		558,561	534,365	0.95	580,000	490,750	0.93	0.03	6.91%	0.96

Summary by Sale Date WAYLAND, MA

04/15/2014

Sale Date Quarter	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
2013, Q 1	8	648,123	636,612	0.98	672,991	682,950	0.99	0.03	3.16%	0.98
2013, Q 2	11	517,067	490,100	0.94	570,000	489,800	0.93	0.03	7.72%	0.95
2013, Q 3	15	538,735	510,173	0.94	495,000	448,700	0.93	0.06	7.67%	0.95
2013, Q 4	6	564,783	539,667	0.94	545,450	496,600	0.91	0.02	5.49%	0.96
		558,561	534,365	0.95	580,000	490,750	0.93	0.04	6.91%	0.96

Summary by Condo Complex WAYLAND, MA

04/15/2014

Condo Complex	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
05 TURKEY HILL	3	426,258	384,233	0.90	433,775	385,300	0.89	0.02	3.00%	0.90
06 STONEBRIDGE	7	420,900	383,400	0.91	420,800	383,700	0.91	0.02	4.08%	0.91
07 HILLSIDE	9	492,993	443,078	0.90	480,900	448,700	0.92	0.02	3.62%	0.90
08 CUTTING CROSS	1	620,000	576,200	0.93	620,000	576,200	0.93	0.00	0.00%	0.93
09 GLEN OAK	1	750,000	736,000	0.98	750,000	736,000	0.98	0.00	0.00%	0.98
10 WILLOWBROOK	3	598,333	576,367	0.96	595,000	590,100	0.97	0.08	5.84%	0.96
11 THE MEADOWS	2	655,750	541,700	0.82	655,750	541,700	0.82	0.02	3.05%	0.83
12 6 GREENWAY	2	300,250	268,050	0.89	300,250	268,050	0.89	0.04	3.93%	0.89
13 GREEN WAY	1	910,000	884,600	0.97	910,000	884,600	0.97	0.00	0.00%	0.97
14 FLD MAINSTON	1	850,000	906,900	1.07	850,000	906,900	1.07	0.00	0.00%	1.07
22 WAYLAND COM	7	687,455	696,114	1.01	679,950	712,800	1.00	0.04	5.71%	1.01
23 POST RD VLGE	3	677,083	741,767	1.09	685,000	768,700	1.08	0.05	4.32%	1.10
		558,561	534,365	0.95	580,000	490,750	0.93	0.02	6.91%	0.96

Parcel Detail by Condo Complex WAYLAND, MA

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Intrnl ID	Condo Complex	MBLU	Location	Land Nbrhd	Use Code	Eft Area	Eft Age	Eft Age	Sale Date	Sale Price	Appraised Value	A/S Ratio	S/A Ratio	Abs Disp
5936	05	TURKEY HILL 40//036B//	4 ESSEX	1020	1020	2,082	36	20	7/22/2013	435,000	376,300	0.87	1.16	0.02
5926	05	TURKEY HILL 40//032//	4 FOX HOLLOW	1020	1020	2,139	36	20	7/16/2013	433,775	385,300	0.89	1.13	0.00
5956	05	TURKEY HILL 40//045A//	8 CHRISTINA	1020	1020	2,200	36	20	8/26/2013	410,000	391,100	0.95	1.05	0.06
6709	06	STONEBRIDGE 45//050C//	16 STEEPLETREE	1020	1020	1,794	35	20	6/5/2013	430,000	351,600	0.82	1.22	0.09
6697	06	STONEBRIDGE 45//045C//	7 INDIAN DAWN	1020	1020	1,849	34	20	10/28/2013	398,000	356,200	0.89	1.12	0.02
6688	06	STONEBRIDGE 45//042A//	16 INDIAN DAWN	1020	1020	2,316	35	16	8/27/2013	495,000	445,800	0.90	1.11	0.01
5964	06	STONEBRIDGE 40//054B//	8 STEEPLETREE	1020	1020	1,877	35	16	6/27/2013	423,500	385,500	0.91	1.10	0.00
6720	06	STONEBRIDGE 45//058//	1 STEEPLETREE	1020	1020	2,078	36	20	12/2/2013	420,800	391,600	0.93	1.07	0.02
6698	06	STONEBRIDGE 45//045D//	6 INDIAN DAWN	1020	1020	1,843	34	16	8/30/2013	409,000	383,700	0.94	1.07	0.03
6700	06	STONEBRIDGE 45//046B//	4 INDIAN DAWN	1020	1020	1,907	35	20	8/16/2013	370,000	369,400	1.00	1.00	0.09
6783	07	HILLSIDE 45//081A//	69 HILLSIDE DR	1020	1020	2,564	26	14	7/31/2013	600,000	481,800	0.80	1.25	0.12
6814	07	HILLSIDE 45//088C//	131 HILLSIDE DR	1020	1020	2,565	26	14	6/17/2013	570,000	489,800	0.86	1.16	0.06
6745	07	HILLSIDE 45//071B//	14 HILLSIDE DR	1020	1020	1,924	29	15	12/5/2013	480,900	430,300	0.89	1.12	0.03
6836	07	HILLSIDE 45//093E//	24 PICKWICK WAY	1020	1020	2,902	25	16	4/10/2013	570,000	514,000	0.90	1.11	0.02
6835	07	HILLSIDE 45//093D//	22 PICKWICK WAY	1020	1020	1,923	24	14	1/31/2013	462,500	424,600	0.92	1.09	0.00
6792	07	HILLSIDE 45//083D//	87 HILLSIDE DR	1020	1020	2,356	26	14	3/29/2013	489,000	455,400	0.93	1.07	0.01
6856	07	HILLSIDE 45//098D//	7 PICKWICK WAY	1020	1020	2,360	25	16	9/25/2013	480,000	448,700	0.93	1.07	0.01
6759	07	HILLSIDE 45//074B//	21 HILLSIDE DR	1020	1020	1,561	28	18	4/22/2013	336,538	316,600	0.94	1.06	0.02
6798	07	HILLSIDE 45//085A//	99 HILLSIDE DR	1020	1020	2,296	26	16	4/16/2013	448,000	426,500	0.95	1.05	0.03
6898	08	CUTTING CRO 45//115B//	40 CUTTING CROSS WAY	1020	1020	2,708	19	13	4/29/2013	620,000	576,200	0.93	1.08	0.00
6865	09	GLEN OAK 45//102B//	7 GLEN OAK DR	1020	1020	4,225	25	16	3/27/2013	750,000	736,000	0.98	1.02	0.00
8461	10	WILLOWBROC 53//029C//	202 WILLOWBROOK DR	1020	1020	2,231	16	12	9/8/2013	595,000	522,300	0.88	1.14	0.09
8484	10	WILLOWBROC 53//036A//	310 WILLOWBROOK DR	1020	1020	2,721	16	12	11/4/2013	610,000	590,100	0.97	1.03	0.00
8473	10	WILLOWBROC 53//032C//	214 WILLOWBROOK DR	1020	1020	2,876	17	14	7/24/2013	590,000	616,700	1.05	0.96	0.08
8759	11	THE MEADOW 40//071C//	1703 BAYBERRY LN	1020	1020	2,576	15	13	6/25/2013	613,000	491,700	0.80	1.25	0.02
8791	11	THE MEADOW 40//070D//	1604 WISTERIA WAY	1020	1020	3,146	14	11	9/8/2013	698,500	591,700	0.85	1.18	0.03

Parcel Detail by Condo Complex WAYLAND, MA

04/15/2014

Intnl ID	Condo Complex	MBLU	Location	Land Nbrhd	Use Code	Eff Area	Age	Eff Age	Sale Date	Sale Price	Appraised Value	A/S Ratio	S/A Ratio	Abs Disp
8843	12	6 GREENWAY 33//023S//	6 GREEN WAY #303	1020	1,477	14	11	9/30/2013	315,000	270,000	0.86	1.17	0.03	
8828	12	6 GREENWAY 33//023D//	6 GREEN WAY #104	1020	1,471	14	12	4/12/2013	285,500	266,100	0.93	1.07	0.04	
8717	13	GREEN WAY 33//007//	3 GREEN WAY	102L	4,608	14	12	7/22/2013	910,000	884,600	0.97	1.03	0.00	
100005	14	FLD MAINSTO 40//023B//	513 HAYFIELD LN	1020	3,267	3	2	11/26/2013	850,000	906,900	1.07	0.94	0.00	
100258	22	WAYLAND CO 23//128//	25 HASTINGS WAY	1020	2,994	3	2	11/1/2013	629,000	562,900	0.89	1.12	0.11	
100230	22	WAYLAND CO 23//156//	17 RIVER ROCK WAY	1020	3,680	3	2	3/7/2013	749,000	717,100	0.96	1.04	0.04	
100233	22	WAYLAND CO 23//153//	9 RIVER ROCK WAY	1020	3,893	3	2	1/24/2013	759,500	754,800	0.99	1.01	0.01	
100229	22	WAYLAND CO 23//157//	19 RIVER ROCK WAY	1020	3,661	3	2	3/14/2013	710,982	712,800	1.00	1.00	0.00	
100231	22	WAYLAND CO 23//155//	15 RIVER ROCK WAY	1020	3,213	3	2	1/18/2013	629,000	639,100	1.02	0.98	0.02	
100222	22	WAYLAND CO 23//164//	14 RIVER ROCK WAY	1020	3,459	3	2	9/11/2013	654,750	681,700	1.04	0.96	0.04	
100224	22	WAYLAND CO 23//162//	18 RIVER ROCK WAY	1020	4,196	3	2	6/20/2013	679,950	804,400	1.18	0.85	0.18	
100336	23	POST RD VLG 29//041N//	19 WADSWORTH LN #302	1020	2,256	1	2	3/26/2013	635,000	653,100	1.03	0.97	0.05	
100327	23	POST RD VLG 29//041G//	17 WADSWORTH LN	1020	2,770	1	2	4/12/2013	711,250	768,700	1.08	0.93	0.00	
100329	23	POST RD VLG 29//041E//	11 WADSWORTH LN	1020	2,933	1	2	7/16/2013	685,000	803,500	1.17	0.85	0.09	

SP

Summary by Land Use WAYLAND, MA

04/15/2014

Land Use Code	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
130 RES ACLNDV	1	432,000 432,000	445,100 445,100	1.03 1.03	432,000 432,000	445,100 445,100	1.03 1.03	0.00 0.00	0.00% 0.00%	1.03 1.03

Summary by Land Use
WAYLAND, MA

04/15/2014

1P

Land Use Code	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
101 SINGLE FAMILY	4	435,000 435,000	362,100 362,100	0.83 0.83	432,500 432,500	379,300 379,300	0.82 0.82	0.04 0.04	6.10% 6.10%	0.83 0.83

Income Approach

The income approach is used primarily to value investment properties. Since this approach is intended to model the expectations and/or behaviors of a typical investor it is considered to be the most applicable valuation methodology for income producing properties.

For certification purposes, a second independent approach to value must be developed and applied to all properties bought and sold on investor' expectations. The two approaches to value should correlate within 15%.

In valuing income producing properties, the assessor must collect current community specific information from owners, tenants, realtors, financial institutions and any other sources for use in the valuation process. There are sample forms and cover letters located at the DOR website at www.mass.gov/dls in the Local Assessment section under General Information.

If sufficient data cannot be obtained locally then data should be obtained from alternate sources of information such as regional information from similar neighboring municipalities, the internet or national/regional services. This data must be sufficient to develop verifiable schedules for all income producing property.

Data to be analyzed shall include rental information, vacancy rates, and expense information.

The capitalization rate (cap rate) is the ratio between the net operating income and its capital cost (original price paid to buy the property) or current market value.

Proper cap rate development should represent market conditions such as financing terms, discount rates, recapture rates, yield requirements and local debt coverage ratios for the various uses within the community.

All data and analyses used in the determination of value should be documented and presented for certification.



STATISTICAL ANALYSES

Once the arms-length sales have been identified and verified, the assessors should undertake a statistical analysis to determine both the level and uniformity of existing assessments and to identify the source(s) of any existing inequities.

The total number of arms-length sales used in the analysis of any residential class should be at least 2% of all parcels in that use class. If the total number of sales is less than 2% or if 2% is less than 10 sales, twenty-four months of sales for that class must be analyzed and submitted to the BLA for review, time-adjusted as needed. If a time-adjustment is performed an analysis must be presented for certification. The analysis of the various classes of property must use sales from the same time period when

obtaining the required number of sales. See pages A4 – A9 in the Appendix for Time Trend Analysis information.

All commercial and industrial sales should be similarly analyzed and submitted.

The effective date of the analysis is the January 1st prior to the fiscal year. For example, the assessment date for FY2013 is January 1, 2012, and the sales to be analyzed are those occurring in calendar year 2011 (January 1, 2011 through December 31, 2011).

Since the object of the valuation program is to estimate fair market value as of January 1st of a particular year, the ratio study used to evaluate that program should reflect market conditions as of that same January first. In the event that two years of sales are needed, the addition of the sales from the previous calendar year can also be used or assessors may supplement their calendar year analysis with sales that occurred, 6 months previous and 6 months after the calendar year. It should be noted that the calendar year sales along with any supplemental sales must meet all statistical requirements and that the same time period be used for all classes requiring additional sales.

The community-wide median assessment/sales ratio (ASR) and coefficient of dispersion (COD) about the median must be calculated first for the residential class of properties having the largest number of parcels. Then the ASR and COD for all other property classes should be calculated.

For certification purposes, the following chart describes the range in which the median ASR must fall and the maximum COD for all classes of property.

TYPE	CLASS CODE	MEDIAN ASR	MAX COD
Single Family	101	90-110%	10.0%
Condominiums	102	90-110%	10.0%
Two Family	104	90-110%	12.0%
Three Family	105	90-110%	12.0%
Multiple Dwellings	109	90-110%	15.0%
Apartments	111-112	90-110%	15.0%
Vacant Land	130-132	90-110%	20.0%
Commercial	300's	90-110%	20.0%
Industrial	400's	90-110%	20.0%
Mixed Use	013-031	90-110%	20.0%

The difference in the median ASR of the residential class with the largest number of parcels and the median ASR of any other class should be 5% or less, but may **not** go below 90% or above 110%.

If a sufficient number of sales exist for any property class, the assessors should stratify the sales into subgroups, for example, date quartile (irregular quartile statistics may indicate a time adjustment is necessary), neighborhood (e.g. location), sales price quartile, style, grade, age, etc. The median ASR and COD must be computed for each group. The median ASR of the subgroups may not go below 90% or above 110% and must be within 5% of the property class median. The COD should be no higher than that indicated for the appropriate class in the preceding chart. These group statistics, if outside the parameters when compared with the overall median ASR and COD for each class of property, may indicate assessment inequities.

When market value indicators, other than vacant land sales, are used for the development of land values (i.e., residual or abstraction analyses), the median residual ratio may not go below 90% or above 110% and must be within 5% of the overall median for that class. The COD must be no higher than 20%. The analysis should also be done by neighborhood and lot size. The difference between the median ASRs of the neighborhood, lot size and zoning (if applicable) should be within 5% of the median of the group as a whole.

During the analysis, the median of the vacant land sales and that of the residuals should be noted and reconciled. Any disparity between the two may indicate inequity in the land value and merits further review by the assessors.

Individual vacant land ASRs should correlate with the neighborhood indicated land value derived from the residual analysis.

For each condominium complex having 5 or more sales, the median ASR should be within 5% of that of the condominium class as a whole and the COD no higher than 10%.

For each property use class having 40 or more sales in the analysis period, the median ASR for each price quartile should be computed. Arraying the selling prices from low to high, and dividing them into four groups having approximately equal numbers of sold properties establishes the price quartiles. The median for each price quartile should fall within a range of 5% of the median for the entire class.

The date quarters are established by arraying sale dates from the beginning to the end of the year and dividing them into four three-month groups. If two years of sales were used, divide them into four six-month groups.

For each class of property having at least 20 but less than 40 sales, array the sales as directed for price analysis. However, analyze them in two rather than four groups.

The LA3 Sales Report must be signed and submitted through the Division of Local Services interactive internet program, Gateway. Reference should also be made to the BLA publication "Property Type Classification Codes, Non-arms Length Codes and

Sales Report Spreadsheet Specifications” for information on sale coding and the spreadsheet report format.

<http://www.mass.gov/dor/docs/dls/bla/classificationcodebook.pdf>

VALUATION NARRATIVE

A Valuation Narrative, outlining the revaluation process, is required to be submitted by the assessor or revaluation contractor.

The narrative will include the methodology development, explanations of unique appraisal issues occurring within the community and the appraisal assumptions made to address these issues.

There should be a discussion of the sources, quality and quantity of available data. Additionally, the process of developing this data into the basic valuation components such as land schedules, cost tables or rent/expense/vacancy schedules should be included.

It is especially important to elaborate on the difficulties faced when local market data is scarce or source data required interpolation to form the final tables or schedules. In these instances it is necessary to document the reliance on alternate data such as **sales** (data from recent years time trended if necessary) or **rental information** (economic rental data certified in the current year) from a comparable neighboring community. Additionally, it is necessary to explain in detail how this data relates specifically to your community and how it supports the final result. It is not acceptable to merely report values being applied in other communities as market support.

In all instances acceptable statistical and appraisal practices should be followed. The valuation narrative should be in sufficient detail to explain the revaluation process for the community.

FIELD REVIEW

There are two types of field review to be undertaken by the assessors as noted below. The first to be discussed is a review of the valuations and the second is a field review of data.

Valuation Field Review

Regardless of the methodology applied to value property, the assessors must perform a field review of the proposed values once finalized for certification. This field review should be a representative sample of property to ensure valuation consistency and uniformity. BLA highly recommends that this sample be a minimum of 50% of all property, however, under no circumstances should it be less than 25%.

Calendar Year Sales 2013

Sale Date	Parcel ID	No.	Street	Property		Sale Price	FY'14 Assessment
				Type	NAL		
1/7/2013	37__024_	37	OAK HILL RD	101		475,000	463,400
1/7/2013	46D__052_	29	CASTLE GATE RD	101	N	100,000	208,500
1/7/2013	51D__010_	24	FRENCH AVE	101		380,000	356,100
1/11/2013	04__074_	33	OXBOW RD	101		440,000	446,700
1/11/2013	49__001_	55	RICE RD	101		775,000	752,100
1/17/2013	18__023M_		SADDLE LN	132	V	20,000	16,100
1/17/2013	18__023N_		SADDLE LN	132	V	20,000	15,900
1/17/2013	14__029D_	4	SADDLE LN	101	P	475,000	838,100
1/18/2013	07__057J_	267	CONCORD RD	101		760,000	687,500
1/18/2013	18__085_	57	CONCORD RD	101		385,000	422,100
1/18/2013	23__155_	15	RIVER ROCK WAY	102		629,000	639,100
1/23/2013	29__037_	74	OLD CONNECTICUT PATH	101		2,100,000	2,115,900
1/23/2013	43A__024_	45	MAIDEN LN	101	H	375,000	387,100
1/24/2013	23__153_	9	RIVER ROCK WAY	102		759,500	754,800
1/29/2013	25__117A_	204	PLAIN RD	132	G	1,000,000	14,800
1/31/2013	29__043A_	53	FORTY ACRES DR	101		1,262,500	1,197,000
1/31/2013	43A__021_	291	OLD CONNECTICUT PATH	101		570,770	508,800
1/31/2013	45__093D_	22	PICKWICK WAY	102		462,500	424,600
1/31/2013	51D__008_	14	FRENCH AVE	101	O	233,500	354,800
2/1/2013	43C__049_	26	LAKESHORE DR	930	E	12,700	24,000
2/12/2013	23__029_	286	BOSTON POST RD	340		689,888	515,900
2/22/2013	42B__001_	307	OLD CONNECTICUT PATH	101		339,000	312,800
2/22/2013	51C__011_	20	HARRISON ST	101		790,000	807,000
2/25/2013	18__091_	37	CONCORD RD	101		681,500	638,800
2/26/2013	23__154_	11	RIVER ROCK WAY	102	W	159,900	159,900
2/27/2013	37__012_	19	HIGHGATE RD	101	V	596,800	523,800
2/27/2013	37__012A_	19	HIGHGATE RD	132	V	596,800	8,300
2/28/2013	52__069_	22	SNAKE BROOK RD	101		525,000	458,800
3/4/2013	42D__132_	15	WOODLAND RD	101		320,000	254,200
3/7/2013	23__156_	17	RIVER ROCK WAY	102		749,000	709,100
3/12/2013	42D__041_	56	WOODLAND RD	101		650,000	653,300
3/12/2013	47B__016_	18	DUDLEY RD	101	N	165,000	213,200
3/13/2013	42D__098_	18	HAWTHORNE RD	101		342,000	303,500
3/14/2013	52__012_	6	HAVEN LN	101		445,000	432,500
3/14/2013	23__157_	19	RIVER ROCK WAY	102		710,982	673,900
3/15/2013	23__097_	30	COCHITUATE RD	101		555,000	503,300
3/15/2013	36C__066_	3	SHORE DR	101	N	290,000	305,400
3/20/2013	51C__084_	2	GAGE RD	101	O	169,000	216,800
3/20/2013	52__144_	9	OAK ST	101		396,000	410,600
3/21/2013	06__031_	53	SHERMAN BRIDGE RD	101		520,000	515,800
3/26/2013	14__037B_	1	PHEASANT RUN	132	V	1,496,516	800
3/26/2013	14__029A_	1	PHEASANT RUN	101		1,496,516	1,462,600
3/26/2013	29__041N_	19	WADSWORTH LN	102		635,000	599,400
3/27/2013	45__102B_	7	GLEN OAK DR	102		750,000	736,000
3/28/2013	01__054_	307	TROUT BROOK RD	102	W	177,600	177,600

Calendar Year Sales 2013

Sale Date	Parcel ID	No.	Street	Property		Sale Price	FY'14 Assessment
				Type	NAL		
3/28/2013	29__041H_	19	WADSWORTH LN	102	B	715,000	36,300
3/29/2013	02__023_	45	OXBOW RD	132	G	810,000	20,700
3/29/2013	07__024_	19	SHERMAN BRIDGE RD	101		1,011,100	950,700
3/29/2013	19__081_	7	HIDDEN SPRINGS LN	101	O	625,000	567,800
3/29/2013	45__083D_	87	HILLSIDE DR	102		489,000	455,400
4/1/2013	42D__039_	26	PINERIDGE RD	101		315,000	264,300
4/4/2013	50__007_	3	GAGE RD	101		260,300	266,000
4/10/2013	45__093E_	24	PICKWICK WAY	102		570,000	514,000
4/12/2013	19__022_	95	CLAYPIT HILL RD	101	N	1,800,000	2,194,600
4/12/2013	46D__037_	7	ADELAIDE AVE	101		421,000	365,300
4/12/2013	33__023D_	6	GREEN WAY	102		285,500	266,100
4/12/2013	29__041G_	17	WADSWORTH LN	102		711,250	705,300
4/16/2013	45__085A_	99	HILLSIDE DR	102		448,000	426,500
4/17/2013	25__106_	156	PLAIN RD	101		955,000	828,600
4/22/2013	45__074B_	21	HILLSIDE DR	102		336,538	316,600
4/22/2013	51D__090_	236	COMMONWEALTH RD	101		351,000	382,500
4/23/2013	43A__053_	32	RICE SPRING LN	101		552,000	461,500
4/23/2013	46B__081_	435	OLD CONNECTICUT PATH	101	H	97,500	370,100
4/23/2013	51C__076_	16	MAGUIRE RD	101	H	175,000	350,000
4/25/2013	24__019A_	201	BOSTON POST RD	130	V	380,000	193,600
4/25/2013	24__019B_	195	BOSTON POST RD	130	V	380,000	193,600
4/25/2013	46D__086_	160	WEST PLAIN ST	101		581,800	506,900
4/29/2013	45__115B_	40	CUTTING CROSS WAY	102		620,000	576,200
4/30/2013	24__092A_	183	BOSTON POST RD	101		1,090,000	1,097,700
4/30/2013	42D__139_	30	PILGRIM PATH	101		576,000	415,700
5/2/2013	43A__037_	34	MAIDEN LN	101		570,000	460,400
5/3/2013	46D__113_	20	EDGEWOOD RD	101		718,000	709,700
5/3/2013	51D__006_	211	COMMONWEALTH RD	101		390,000	293,100
5/7/2013	43D__004_	260	COCHITUATE RD	101		568,000	524,100
5/8/2013	47B__032_	10	SUNSET RD	101		299,000	319,100
5/13/2013	16__054_	25	HIGHLAND CIR	101		830,000	786,200
5/13/2013	18__017_	18	GLEZEN LN	101		760,000	543,000
5/13/2013	43A__014_	8	INDIAN RD	101	P	175,000	121,900
5/15/2013	42D__002_	357	OLD CONNECTICUT PATH	101		306,000	251,900
5/16/2013	05__006_	67	WALTHAM RD	132	G	665,000	18,900
5/17/2013	20__037_	23	COOLIDGE RD	101		844,000	676,900
5/17/2013	47B__065_	279	MAIN ST	101		681,000	582,800
5/20/2013	46B__002B_	6	ALICE DR	101		1,050,000	961,400
5/22/2013	10__027_	68	SEDGEMEADOW RD	101		675,000	567,600
5/22/2013	29__029_	2	CART PATH	101		855,000	832,400
5/22/2013	51B__034_	11	HAMMOND RD	101	T	550,000	386,000
5/24/2013	46D__074_	4	BOGREN LN	101		555,000	609,200
5/24/2013	29__041O_	19	WADSWORTH LN	102	B	635,000	599,400
5/28/2013	37__009_	29	HIGHGATE RD	101		612,050	486,900
5/29/2013	38__121_	39	RICE SPRING LN	101		527,600	522,600

Calendar Year Sales 2013

Sale Date	Parcel ID	No.	Street	Property		Sale Price	FY'14
				Type	NAL		Assessment
5/29/2013	39__036_	24	FOX MEADOW LN	101		1,233,000	1,269,800
5/30/2013	47B__050_	6	LAKEVIEW RD	101		261,000	203,900
5/31/2013	18__008_	86	OLD SUDBURY RD	101		505,000	427,500
5/31/2013	36C__049_	37	RIVER VIEW CIR	101	N	200,000	301,300
5/31/2013	46D__047_	251	LAKESHORE DR	101	N	185,000	242,600
6/2/2013	43A__048_	49	PEQUOT RD	101		550,000	471,300
6/5/2013	45__050C_	16	STEEPLETREE	102		430,000	351,600
6/7/2013	25__065_	22	WHITE RD	101		565,000	450,400
6/10/2013	29__006_	12	FORTY ACRES DR	101		852,000	729,200
6/10/2013	39__017_	7	DEER RUN	101	O	1,090,000	833,500
6/13/2013	23__066_	20	CONCORD RD	101		575,000	465,000
6/14/2013	55__029_	131	COMMONWEALTH RD	104	J	131,250	434,300
6/17/2013	45__088C_	131	HILLSIDE DR	102		570,000	489,800
6/18/2013	04__096_	4	MARSHALL TER	101		640,000	569,000
6/18/2013	49__056_	31	RICE RD	101		1,085,000	1,088,300
6/19/2013	52__209C_	17	CAULFIELD RD	101		728,000	691,100
6/20/2013	23__162_	18	RIVER ROCK WAY	102		679,950	804,400
6/24/2013	11__076D_	29	HAZELBROOK LN	101		1,100,000	930,200
6/24/2013	29__041B_	5	WADSWORTH LN	102	W	187,500	175,000
6/25/2013	24__019_	7	BENNETT RD	101		699,000	560,900
6/25/2013	38__011_	197	OLD CONNECTICUT PATH	101		622,000	499,000
6/25/2013	40__071C_	1703	BAYBERRY LN	102		613,000	491,700
6/26/2013	25__056_	21	WHITE RD	101		706,000	507,600
6/26/2013	41__005A_	206	STONEBRIDGE RD	132	U	375,000	21,100
6/26/2013	41__013_	206	STONEBRIDGE RD	101	U	375,000	516,800
6/27/2013	07__053_	23	MARSHALL TER	101		705,000	595,600
6/27/2013	12__014_	48	HIGHLAND CIR	101		1,220,000	1,134,700
6/27/2013	40__054B_	8	STEEPLETREE	102		423,500	385,500
6/28/2013	12__037_	229	GLEZEN LN	101		840,000	706,600
6/28/2013	42B__048_	11	HOLBROOK RD	101		538,000	462,100
6/30/2013	44__001_	141	WOODRIDGE RD	101		600,000	525,100
7/1/2013	15__048_	6	SEARS RD	101		785,000	724,900
7/1/2013	43A__049_	1	JUNIPER LN	101		535,000	445,000
7/1/2013	43B__020_	7	GOODMAN LN	101		522,500	452,200
7/2/2013	25__050A_	22	LUNDY LN	101		999,000	923,400
7/3/2013	39__032_	25	SHAW DR	101		768,000	730,700
7/3/2013	43D__033_	1	PEQUOT RD	101		669,000	533,600
7/9/2013	24__037_	7	MORSE RD	101		619,600	458,100
7/9/2013	23__163_	16	RIVER ROCK WAY	102	W	159,900	159,900
7/10/2013	47B__042_	13	LAKEVIEW RD	101	V	340,000	253,200
7/10/2013	47B__042A_	13	LAKEVIEW RD	106	V	340,000	93,300
7/10/2013	47B__057_	246	MAIN ST	101	V	340,000	195,800
7/11/2013	27__007_	25	JEFFREY RD	101		554,000	530,700
7/12/2013	39__012_	15	FOX MEADOW LN	101		733,400	629,600
7/15/2013	25__085_	173	PLAIN RD	109		1,010,000	858,500

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Sale Date	Parcel ID	No.	Street	Property	NAL	FY'14	
				Type		Sale Price	Assessment
7/15/2013	48__018_	31	COUNTRY CORNERS RD	101		860,000	698,300
7/16/2013	40__032_	4	FOX HOLLOW	102		433,775	387,200
7/16/2013	29__041E_	11	WADSWORTH LN	102		685,000	735,400
7/18/2013	46D__006_	209	WEST PLAIN ST	101		422,500	297,700
7/22/2013	40__036B_	4	ESSEX	102		435,000	376,300
7/22/2013	51C__001_	22	DAMON ST	101		597,000	482,900
7/22/2013	33__007_	3	GREEN WAY	102		910,000	868,000
7/24/2013	53__032C_	214	WILLOWBROOK DR	102		590,000	512,300
7/25/2013	44__046_	9	BARNEY HILL RD	101		1,150,000	975,400
7/25/2013	04__089A_	10	SUMMER LN	101		1,500,000	1,524,600
7/26/2013	46D__063_	6	LODGE RD	101		521,580	391,500
7/28/2013	20__016_	1	WILDWOOD RD	130		432,000	445,100
7/30/2013	23__065_	10	CONCORD RD	101		675,000	544,200
7/30/2013	42D__093_	15	EMERSON RD	101		482,000	399,400
7/30/2013	53__002_	20	OAK ST	101		399,900	337,600
7/31/2013	10__067_	8	WAYSIDE RD	101		782,500	623,900
7/31/2013	16__004_	54	SEARS RD	101		1,162,500	950,300
7/31/2013	25__070_	21	SYLVAN WAY	101		640,000	524,600
7/31/2013	25__073_	13	SYLVAN WAY	101 H		260,000	470,500
7/31/2013	25__073_	13	SYLVAN WAY	101 H		260,000	470,500
7/31/2013	29__036_	78	OLD CONNECTICUT PATH	101		1,110,000	981,700
7/31/2013	43C__009_	20	PARK LN	101		585,000	452,900
7/31/2013	45__081A_	69	HILLSIDE DR	102		600,000	481,800
7/31/2013	46D__031_	223	LAKESHORE DR	101		540,000	461,300
7/31/2013	47C__018_	51	BENT AVE	101		527,000	389,600
8/1/2013	25__011_	34	RICH VALLEY RD	101		750,000	588,700
8/1/2013	47B__070_	163	SCHOOL ST	109		979,000	842,300
8/2/2013	14__034_	61	GLEZEN LN	101		612,000	475,300
8/2/2013	16__066_	8	WEBSTER LN	101		1,285,000	1,082,700
8/6/2013	48__154_	10	GREGORY LN	101		630,000	474,100
8/7/2013	19__054_	15	THREE PONDS RD	101		875,000	847,800
8/8/2013	42D__017_	9	WALLACE RD	101		373,000	329,700
8/8/2013	43C__061_	10	MAYFLOWER PATH	101 S		195,000	247,800
8/9/2013	11__070_	5	FOLSOMS POND RD	101		1,150,000	985,400
8/9/2013	19__068_	70	CLAYPIT HILL RD	101		893,250	841,200
8/9/2013	24__140_	42	PLAIN RD	101		602,500	456,100
8/9/2013	50__042_	5	LAKE RD TER	101		695,000	710,700
8/9/2013	52__096_	17	OLD TAVERN RD	101		678,500	466,000
8/12/2013	15__041_	51	THREE PONDS RD	101		775,000	714,100
8/12/2013	27__016_	171	PELHAM ISLAND RD	101		720,000	578,400
8/12/2013	52__180_	13	POLLOCK RD	101		385,000	368,000
8/13/2013	29__041I_	19	WADSWORTH LN	102 W		168,000	168,000
8/14/2013	35__030I_	237	RICE RD	101		1,245,000	1,271,000
8/14/2013	53__022_	27	OAK ST	101		470,000	346,900
8/15/2013	10__038_	30	SEDGEMEADOW RD	101		625,000	520,700

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Sale Date	Parcel ID	No.	Street	Property	NAL	FY'14	
				Type		Sale Price	Assessment
8/15/2013	18__023I_	5	SADDLE LN	101		1,985,000	1,696,200
8/15/2013	36C__011_	39	OAK HILL RD	101		567,500	486,400
8/15/2013	52__212_	374	COMMONWEALTH RD	101		680,000	525,500
8/16/2013	36C__004_	6	MEADOW VIEW RD	101		539,000	519,900
8/16/2013	45__046B_	4	INDIAN DAWN	102		370,000	369,400
8/18/2013	30__054_	18	PINEBROOK RD	101		1,032,500	786,100
8/19/2013	05__014_	45	WALTHAM RD	101 L		5,600,000	7,982,300
8/19/2013	08__023_	10	APPLETREE LN	106 L		5,600,000	373,300
8/19/2013	14__047_	76	GLEZEN LN	101 O		475,000	391,100
8/19/2013	35__005B_	9	ASTRA	102 O		331,000	358,300
8/19/2013	43A__019_	301	OLD CONNECTICUT PATH	101		552,000	467,000
8/19/2013	51B__063_	84	EAST PLAIN ST	101		696,500	557,900
8/20/2013	38__028_	5	COLE RD	101		770,000	565,800
8/21/2013	51D__008_	14	FRENCH AVE	101		405,000	354,800
8/22/2013	25__090_	151	PLAIN RD	101		799,000	646,900
8/22/2013	42B__057_	26	HIGHGATE RD	101		528,550	409,900
8/23/2013	38__158_	11	CHARENA RD	101		535,000	563,200
8/26/2013	40__045A_	8	CHRISTINA	102		410,000	391,100
8/27/2013	45__042A_	16	INDIAN DAWN	102		495,000	441,600
8/28/2013	06__006_	25	HEREFORD RD	132 E		20,000	29,800
8/28/2013	23__113_	221	BOSTON POST RD	101		950,000	847,000
8/29/2013	04__031_	28	RED BARN RD	101		527,500	477,400
8/29/2013	25__045_	5	LUNDY LN	101		582,000	455,600
8/29/2013	42D__030_	374	OLD CONNECTICUT PATH	101 N		200,000	244,000
8/29/2013	51D__077_	13	WINTER ST	101		346,400	282,700
8/30/2013	11__004_	156	CONCORD RD	101		510,000	447,300
8/30/2013	18__009_	88	OLD SUDBURY RD	101		507,000	408,300
8/30/2013	38__108_	21	OLD FARM RD	101		686,000	536,100
8/30/2013	45__045D_	6	INDIAN DAWN	102		409,000	383,700
8/30/2013	51B__040_	28	LEARY ST	101		387,000	340,000
8/30/2013	52__162_	275	COMMONWEALTH RD	101		850,000	932,000
9/3/2013	17__012_	29	RIVER RD	101 N		300,000	356,800
9/4/2013	24__040_	168	BOSTON POST RD	101		545,000	383,100
9/5/2013	46B__046_	3	CHESTNUT RD	101 N		49,500	194,900
9/6/2013	50__077_	20	PARKRIDGE RD	101		715,975	549,600
9/8/2013	53__029C_	202	WILLOWBROOK DR	102		595,000	522,300
9/8/2013	40__070D_	1604	WISTERIA WAY	102		698,500	585,200
9/10/2013	38__118H_	261	OLD CONNECTICUT PATH	101		714,000	707,400
9/10/2013	47A__002_	28	BAYFIELD RD	101 O		295,000	338,100
9/11/2013	23__164_	14	RIVER ROCK WAY	102		654,750	681,700
9/13/2013	16__057_	29	OLD WESTON RD	101		1,166,000	849,700
9/13/2013	31__006_	40	GRISCOM RD	101 G		885,000	560,700
9/15/2013	01__025_	15	GROVE ST	101		690,000	616,400
9/16/2013	42D__036_	35	PILGRIM PATH	101		551,450	578,700
9/20/2013	46D__097_	9	PARKRIDGE RD	101 O		315,000	298,100

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Sale Date	Parcel ID	No.	Street	Property	NAL	Sale Price	FY'14
				Type			Assessment
9/20/2013	47B__020_	282	MAIN ST	101		325,000	304,500
9/25/2013	45__098D_	7	PICKWICK WAY	102		480,000	448,700
9/26/2013	39__024_	8	BRIDLE PATH	101		1,110,000	885,600
9/30/2013	24__095_	209	BOSTON POST RD	101		425,000	311,900
9/30/2013	51B__011_	2	MELVILLE PL	101 O		280,000	278,600
9/30/2013	52__173_	268	COMMONWEALTH RD	101 S		181,000	287,200
9/30/2013	33__023S_	6	GREEN WAY	102		315,000	267,100
10/1/2013	43C__054_	11	WAMPUM PATH	101		480,000	377,600
10/7/2013	43A__054_	30	RICE SPRING LN	101		617,000	523,400
10/16/2013	24__128_	22	PLAIN RD	101		999,900	774,000
10/17/2013	56__001_	24	LANGDON RD	101		680,000	454,500
10/18/2013	43C__040_	17	LAKESHORE DR	101 A		120,000	285,100
10/18/2013	51D__013_	21	FRENCH AVE	104		465,500	363,600
10/18/2013	29__041A_	3	WADSWORTH LN	102 W		187,500	175,000
10/21/2013	42D__104_	64	SYCAMORE RD	101		404,000	317,700
10/28/2013	45__045C_	7	INDIAN DAWN	102		398,000	356,200
10/30/2013	46B__065_	2	BEECH RD	101 O		260,000	214,900
10/31/2013	25__110_	14	BIGELOW RD	101		840,000	614,800
10/31/2013	38__176_	222	OLD CONNECTICUT PATH	101		654,700	596,200
10/31/2013	47B__044_	21	LAKEVIEW RD	101		419,000	387,200
11/1/2013	38__064_	8	OLD FARM CIR	101		660,000	537,400
11/1/2013	39__031B_	26	SHAW DR	101		480,000	560,400
11/1/2013	23__128_	25	HASTINGS WAY	102		629,000	560,900
11/4/2013	53__036A_	310	WILLOWBROOK DR	102	1	610,000	537,600
11/5/2013	04__023_	12	RED BARN RD	101		769,000	543,000
11/6/2013	42B__057_	26	HIGHGATE RD	101 A		150,000	409,900
11/7/2013	11__090B_	6	DYLAN'S CR	101		1,215,697	804,500
11/8/2013	11__066_	4	FOLSOMS POND RD	101		2,000,000	2,074,000
11/15/2013	04__060_	8	YORK RD	101		594,000	614,100
11/18/2013	36C__061_	26	OVERLOOK RD	101		850,000	731,300
11/19/2013	47B__030_	20	SUNSET RD	101		460,000	385,700
11/22/2013	15__054_	6	SQUIRREL HILL RD	101		1,025,000	813,900
11/26/2013	11__064_	142	GLEZEN LN	101		800,000	605,600
11/26/2013	43D__009_	280	COCHITUATE RD	101		555,000	449,200
11/26/2013	40__023B_	513	HAYFIELD LN	102		850,000	928,000
11/27/2013	01__031_	10	HAMPSHIRE RD	101		792,500	664,400
11/27/2013	40__004_	132	RICE RD	101		360,000	391,000
12/2/2013	45__058_	1	STEEPLETREE	102		420,800	391,600
12/5/2013	07__036_	7	RED BARN RD	101		575,000	449,100
12/5/2013	45__071B_	14	HILLSIDE DR	102		480,900	430,300
12/11/2013	08__005_	59	LINCOLN RD	101		930,000	807,000
12/12/2013	24__162_	25	GLEN RD	101 O		412,500	424,400
12/12/2013	23__045_	25	COCHITUATE RD	322		189,000	108,800
12/13/2013	51C__065_	10	CHARLES ST	101		542,500	392,400
12/13/2013	51C__076_	16	MAGUIRE RD	101 R		350,000	350,000

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12/17/2013	18__084_	63	CONCORD RD	101		385,000	452,900
12/18/2013	55__002H_	7	GRIFFIN CIR	101		553,000	544,400
12/18/2013	56__016A_	100	PINE ST	101		900,000	792,700
12/18/2013	23__052G_	0	ANDREW AVE	390		2,450,000	3,593,800
12/19/2013	18__028_	75	OLD SUDBURY RD	109		1,550,000	1,155,900
12/19/2013	34__033_	22	SHAW DR	101		800,000	709,800
12/20/2013	35__030V_	17	COVERED BRIDGE LN	800 T		730,000	366,900
12/23/2013	24__031_	176	BOSTON POST RD	101		480,000	396,500
12/23/2013	39__021_	7	BRIDLE PATH	101		857,500	711,300
12/31/2013	40__072C_	1803	WISTERIA WAY	102		617,000	750,000

