After running the 2 desired years you will have two ratios to look at.

EXAMPLE: Let us say that the 05-06 ratio results are 83.67 and the 06-07 results are 91.44. Subtract 83.67 from 91.44 =7.77. Now divide 7.77 by 83.67 and you will get an answer of 9.28%. In this case it would mean that your market may have declined 9.28%. An assumption is made that the assessments during the period of study have remained reasonably constant. The assessments utilized for this study were at time of sale.

This tool is designed to help assessors who may not have a high degree in analytical computer skills or have the same software packages that ORPS employs such as SPSS.

It is suggested that before using this exercise you first read PDC 1-2-3 that your association produced during the 2006 time period. Should you have suggestions on how the NYSAA could put together other helpful brochures contact the NYSAA by phone or E-Mail: NYSAA@nyassessor.com
In 2006 your association provided you with a simple routine to allow the assessor to have some basic information readily available for the annual PDC meeting with your ORPS Regional Office Customer Relations Manager. This information is gathered and analyzed from your V-4 sales file that is created during the year as you enter and process your sales.

**P D C 1-2-3** was created to help the assessor estimate their respective Level of Assessment. (LOA) Should the assessor and ORPS agree on the level of assessment within a 5% tolerance, the level of assessment also becomes the Equalization Rate. V-4 provides the assessor a quick and simple way to estimate the level provided that an adequate number of sales have been entered and that the sales have been verified as arms length.

Much of what we do today and much of what ORPS relies on for purposes of calculating changes within the market, is based upon **TRENDING**.

The following information is provided to assist the assessor in calculating or estimating trends. The estimates needed may be for determining annual trends or for much longer periods. The following steps should assist the assessor to understand where ORPS gets their information and also allow the assessor to arrive at reasonably the same conclusion.

Follow these easy steps on your computer using V-4 Standard Reports

1. From Main Menu select REPORTS / LETTERS
2. Click on SALES
3. Click on SALES ANALYSIS..then Standard Options
4. Click on your municipality and Roll year desired
5. Click on Sale date..enter dates for study period
   ( these dates for purposes of trending will generally start on July 1 of a given year and end on June 30 of the next year for a single year study)
6. Click on the BLUE Running Man (upper left hand corner) Wait for a few moments and the report will appear.

You will see a report that lists all sales contained for analysis. At the top of the report you will see:

**MEDIAN AV/SP RATIO**...

This should be a reasonable estimate of your level of assessment (LOA) for that time period.

It is a good idea to review the sales listed on the report to insure non-arms length sales have been removed.

8. To get a trend estimate follow the same procedures but change the sales date to reflect the prior years sales.

**EXAMPLE:** If you selected 07-01-2005 to 06-30-2006 and you want to develop the trend between 2006 and 2007 assessment rolls you would then enter 07-01-2006 to 06-30-2007.