

**Town of Concord
Board of Assessors Meeting Minutes
February 17, 2022**

Present: Tom Matthews, Chair, Susan Livingston, Brendan Kemeza, Mera Tilley and Yannis Tsitsas
Staff: Rich Scanlon, Interim Town Assessor, Rick Ladd, Assistant Assessor and Carolyn Dee, Sr. Administrative Assistant
Others: Dee Ortner, Finance Committee Liaison, Members of the Public

The meeting was called to order at 3:02 P.M.

Mr. Matthews read the Zoom Conference statement provided to all Concord Boards and Committees for a zoom meeting.

“In accordance with Governor Baker’s executive order permitting virtual meetings during the COVID pandemic, the Board of Assessors is conducting this meeting today, February 17, 2022 at 3:02 P.M. Eastern Time on the Zoom platform and in accordance with the Town’s Policy Directive and Guidelines issued on April 1, 2020 and amended on May 7, 2020. I ask that all board members, town staff, and presenters activate their video and mute their microphone unless they have something to say or are participating in committee dialogue. This meeting is being recorded and will be available for later viewing on the Town’s website. All committee votes will be taken via roll call. We will start with an attendance roll call. I will announce your name, please reply. For members of the public, please unmute yourself when I’ve opened the meeting to public comment.”

Mr. Matthews took the attendance:

Mr. Tsitsas -	Aye
Ms. Tilley -	Aye
Mr. Kemeza -	Aye
Mr. Matthews -	Aye
Mr. Ladd -	Aye
Ms. Dee -	Aye
Mr. Scanlon -	Aye

ABATEMENT APPLICATIONS

Mr. Matthews introduced himself as the Chair of the Board of Assessors. He explained that the Board will make a decision on each abatement application based on the information presented in the application. The staff has inspected the properties and will make a recommendation based on their findings. If the applicant is not satisfied with the Board’s decision they have the right to file an appeal with the Appellate Tax Board.

52 BALLS HILL RD

Mr. Ladd stated that the FY 2022 value of this property is \$3,431,500. The applicant is requesting a new property value of \$2,950,000 for FY 2022. The property was inspected and adjustments were made to the property record card. Cathedral Ceilings were added to the first floor which reduced the square footage of the second floor as well as changes to the basement area. The property also suffers from deferred maintenance including the kitchen and bath. These changes resulted in a decrease in the assessment of \$385,300 resulting in a new value of \$3,046,200. Mr. Ladd recommended to grant the application for abatement.

On a **MOTION** made by Mr. Tsitsas and seconded by Ms. Tilley it was **VOTED** to **GRANT** the abatement for 52 Balls Hill Rd. as recommended by staff.

Mr. Matthews – Aye
Mr. Tsitsas – Aye
Mr. Kemeza - Aye
Ms. Tilley - Aye

456 BEDFORD ST

Mr. Ladd stated that the FY 2022 value of this property is \$989,000. The applicant is requesting a new property value of \$910,000 for FY 2022. He stated that this property is in Neighborhood 22 which is one of the fastest growing neighborhoods in town. The property sold in 2019 and the property owner has made some improvements to the property since then including adding central air conditioning and vinyl siding. There are many sales in the area to support the market value of this property. Mr. Ladd recommended to deny the application for abatement.

The Board agreed with Mr. Ladd that the property value of \$989,000 is correct for FY 2022.

On a **MOTION** made by Ms. Tilley and seconded by Mr. Kemeza it was **VOTED** to **DENY** the abatement for 456 Bedford St. as recommended by staff.

Mr. Matthews – Aye
Mr. Tsitsas – Aye
Mr. Kemeza - Aye
Ms. Tilley - Aye

326 CATERINA HTS

Mr. Ladd stated that the FY 2022 value of this property is \$1,522,000. The applicant is requesting a new property value of \$1,215,000 which is the sale price in 2020. The property was inspected and it was concluded that it suffers from deferred maintenance. Some areas of the home were not heated including the finished area over the garage. There is also evidence of leakage around the skylights. This property also has a discount of 20% for Functional Obsolescence which is when something significant is wrong with the structure and it is too costly to fix.

As is the Board's policy, when a sale is used in the analysis for the Fiscal Year, they will grant an abatement to the sales price. In this case the abatement would be for \$307,000 resulting in a new value of \$1,215,000. Mr. Ladd recommended to grant the application for abatement.

On a **MOTION** made by Mr. Kemeza and seconded by Ms. Tilley it was **VOTED to GRANT** the abatement for 326 Caterina Hts. as recommended by staff.

Mr. Matthews – Aye
Mr. Tsitsas – Aye
Mr. Kemeza - Aye
Ms. Tilley - Aye

185 CENTRAL ST

Mr. Ladd stated that the FY 2022 value of this property is \$1,308,900. This property sold in 2020 for \$1,175,000. As is the Board's policy, when a sale is used in the analysis for the Fiscal Year, they will grant an abatement to the sales price. In this case the abatement would be for \$133,900 resulting in a new value of \$1,175,000. Mr. Ladd recommended to grant the application for abatement

On a **MOTION** made by Ms. Tilley and seconded by Mr. Kemeza it was **VOTED to GRANT** the abatement for 185 Central St. as recommended by staff.

Mr. Matthews – Aye
Mr. Tsitsas – Aye
Mr. Kemeza - Aye
Ms. Tilley - Aye

17 CRANBERRY LN

Mr. Ladd stated that the FY 2022 value of this property is \$446,600. This property sold in 2020 for \$425,000. As is the Board's policy, when a sale is used in the analysis for the Fiscal Year, they will grant an abatement to the sales price. In this case the abatement would be for \$21,600 resulting in a new value of \$425,000. Mr. Ladd recommended to grant the application for abatement

On a **MOTION** made by Mr. Kemeza and seconded by Ms. Tilley it was **VOTED to GRANT** the abatement for 17 Cranberry Lane as recommended by staff.

Mr. Matthews – Aye
Mr. Kemeza – Aye
Mr. Tilley - Aye
Ms. Tsitsas - Aye

336 LEXINGTON RD

Mr. Ladd stated that the FY 2022 value of this property is \$2,308,900. The applicant is requesting a new property value of \$2,000,000 for FY 2022. The property was inspected and updates were made to the property record card. The applicant is questioning whether a space at the rear of the property should be considered an FEP (Finished Enclosed Porch) or BAS (Base Living Area). This area has a permanent heat source and a Cathedral Ceiling. When these factors are present it is no longer considered an FEP and needs to be categorized as a BAS, which is how it is categorized for FY 2022.

Mr. Matthews stated that he looked up the Zestimate for this property and it came in at \$2,900,000. This property is also in a desirable area of town. The Board agreed that the updates made to the property record card were correct.

Mr. Ladd stated that the updates made to the property record card resulted in a decrease in the assessment of \$61,800 for a new value of \$2,247,100. Mr. Ladd recommended to grant the application for abatement.

On a **MOTION** made by Mr. Tsitsas and seconded by Mr. Kemeza it was **VOTED to GRANT** the abatement for 336 Lexington Rd. as recommended by staff.

Mr. Matthews –	Aye
Mr. Tsitsas –	Aye
Mr. Kemeza -	Aye
Ms. Tilley -	Aye

419 MAIN ST

Mr. Ladd stated that the FY 2022 value of this property is \$924,400. The applicant is requesting a new property value of \$605,000 for FY 2022. The property was inspected and updates were made to the property record card including reducing the grade from Very Good to Average and adding a half bathroom. This is one of two condominiums within this complex. The applicant is comparing his unit to the other condominium unit which was under construction at the time of the FY 2022 valuation and was valued as such. That unit will be valued at full value for FY 2023.

It was explained that we never value condominiums based on one similar property. The market value is established based on comparisons of other similar properties in town. It was asked if Condominiums are ever valued as a whole complex and the answer is no because they need to be valued based on the marketability of each individual unit.

Mr. Ladd stated that the updates made to the property record card resulted in a decrease in the assessment of \$99,000 for a new value of \$825,400. Mr. Ladd recommended to grant the application for abatement.

Ms. Livingston stated that a decrease in value of \$99,000 is generous for that location but we have been honoring the changes the system makes.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Tsitsas it was **VOTED to GRANT** the abatement for 419 Main St. as recommended by staff.

Mr. Matthews – Aye
Ms. Livingston – Aye
Mr. Kemeza - Aye
Ms. Tilley - Aye
Mr. Tsitsas - Aye

656 MAIN ST

Mr. Ladd stated that the FY 2022 value of this property is \$1,002,800. This property sold in 2020 for \$850,000. As is the Board’s policy when a sale is used in the analysis for the Fiscal Year they will grant an abatement to the sales price. In this case the abatement would be for \$152,800 resulting in a new value of \$850,000. Mr. Ladd recommended to grant the application for abatement

On a **MOTION** made by Mr. Kemeza and seconded by Ms. Livingston it was **VOTED to GRANT** the abatement for 656 Main St. as recommended by staff.

Mr. Matthews – Aye
Mr. Kemeza – Aye
Mr. Tilley - Aye
Ms. Livingston - Aye
Ms. Tsitsas - Aye

1489 MAIN ST

Mr. Ladd stated that the FY 2022 value of this property is \$1,440,800. The applicant is requesting a new property value of \$1,344,150 for FY 2022. The property was inspected and changes were made to the property record card including lowering the grade from 9 to 8 and changing the finished basement area to unfinished basement. The property sold in 2020 for \$1,305,000. Mr. Ladd stated that the updates made to the property record card resulted in a decrease in the assessment of \$80,500 for a new value of \$1,360,300. Mr. Ladd recommended to grant the application for abatement.

Ms. Dee will send a letter to the applicant encouraging them to file for abatement in FY 2023 when their sale price will be used in the analysis.

On a **MOTION** made by Mr. Tsitsas and seconded by Ms. Livingston it was **VOTED to GRANT** the abatement for 1489 Main St. as recommended by staff.

Mr. Matthews – Aye
Mr. Tsitsas – Aye
Mr. Kemeza - Aye

Ms. Tilley - Aye
Ms. Livingston - Aye

1930 MAIN ST

Mr. Ladd stated that the FY 2022 value of this property is \$512,500. The property was inspected and changes were made to the property record card including changing the FHS (Finished Half Story) to a UAT (Unfinished Attic) and the roof type from Slate to Asphalt. The updates made to the property record card resulted in a decrease in the assessment of \$29,400 for a new value of \$483,100. Mr. Ladd recommended to grant the application for abatement.

On a **MOTION** made by Mr. Kemeza and seconded by Ms. Livingston it was **VOTED** to **GRANT** the abatement for 1930 Main St. as recommended by staff.

Mr. Matthews – Aye
Mr. Kemeza – Aye
Ms. Tilley - Aye
Ms. Livingston - Aye
Mr. Tsitsas - Aye

329 SILVER HILL RD

Mr. Ladd stated that the FY 2022 value of this property is \$969,400. The property was inspected and changes were made to the property record card including a new square footage for the basement area. The updates made to the property record card resulted in a decrease in the assessment of \$9,600 for a new value of \$959,800. Mr. Ladd recommended to grant the application for abatement.

On a **MOTION** made by Ms. Tilley and seconded by Mr. Tsitsas it was **VOTED** to **GRANT** the abatement for 1930 Main St. as recommended by staff.

Mr. Matthews – Aye
Mr. Kemeza – Aye
Ms. Tilley - Aye
Ms. Livingston - Aye
Mr. Tsitsas - Aye

17 WARNER ST

Mr. Ladd stated that the FY 2022 value of this property is \$826,900. The property was inspected and the property record card is accurate. Sales in the area also support the FY 2022 property value. Mr. Ladd recommended to deny the application for abatement.

On a **MOTION** made by Ms. Tilley and seconded by Ms. Livingston it was **VOTED** to **DENY** the abatement for 17 Warner St. as recommended by staff.

Mr. Matthews – Aye
Mr. Kemeza – Aye

Ms. Tilley - Aye
Ms. Livingston - Aye
Mr. Tsitsas - Aye

300 BAKER AVE

Ms. Dee stated that the FY 2022 value of this property is \$67,046,500. The application was filed by someone other than the owner of the property and they offered no explanation and no opinion of value. This property sold in 2020 for \$74,000,000. Ms. Dee recommended to deny the application for abatement.

On a **MOTION** made by Mr. Tsitsas and seconded by Ms. Tilley it was **VOTED** to **DENY** the abatement for 300 Baker Ave. as recommended by staff.

Mr. Matthews – Aye
Mr. Kemeza – Aye
Ms. Tilley - Aye
Ms. Livingston - Aye
Mr. Tsitsas - Aye

747 MAIN ST

Ms. Dee stated that the FY 2022 value of this property is \$5,937,200. The application was filed by someone other than the owner of the property and they offered no explanation and no opinion of value. Ms. Dee recommended to deny the application for abatement.

On a **MOTION** made by Ms. Livingston and seconded by Ms. Tilley it was **VOTED** to **DENY** the abatement for 747 Main St. as recommended by staff.

Mr. Matthews – Aye
Mr. Kemeza – Aye
Ms. Tilley - Aye
Ms. Livingston - Aye
Mr. Tsitsas - Aye

4B OLD RD TO 9AC CNR

Ms. Dee stated that the FY 2022 value of this property is \$631,200. The application was filed by someone other than the owner of the property and they offered no explanation and no opinion of value. Ms. Dee recommended to deny the application for abatement.

On a **MOTION** made by Ms. Tilley and seconded by Ms. Livingston it was **VOTED** to **DENY** the abatement for 4B Old Rd. to 9Ac Cnr. as recommended by staff.

Mr. Matthews – Aye
Mr. Kemeza – Aye
Ms. Tilley - Aye

Ms. Livingston - Aye
Mr. Tsitsas - Aye

50A VIRGINIA RD

Ms. Dee stated that the FY 2022 value of this property is \$433,000. The applicant is requesting a new property value of \$95,000 for FY 2022, which is the price they paid for the land in 2021. This is a 5.50A piece of vacant land located in back of the applicants home on 477 Virginia Rd. It is in an industrial area and holds the leaching fields for an adjoining office building. The property also has several conservation restrictions on it. Ms. Dee is proposing to value the property at the excess land rate of \$37,300 per acre and retain the 50% discount on the land due to the leaching fields being on the property.

The Board asked the applicant if they are generating any income from this land due to the fact that the leaching field for an adjoining industrial property is located on the land. The applicant stated they are not generating any income and purchased the property so that an industrial building could not be built on it. This is a non-arms length sale because it was never on the market as the applicant approached the owner and offered to buy the property. An appraisal was done on the property and it resulted in a value of \$95,000.

The Board asked to see the appraisal and decided to postpone their decision on this application until their meeting on March 3, 2022.

PNC EQUIPMENT FINANCE

Ms. Dee stated that this a Personal Property Tax Account where the assets of the business were removed from Concord prior to the assessment date for FY 2022, January 1, 2021. The assessed value of the Personal Property is \$114,300 and she recommended to grant an abatement of \$114,300 resulting in a new value of \$0.

On a **MOTION** made by Ms. Tilley and seconded by Ms. Livingston it was **VOTED** to **GRANT** the abatement for PNC Equipment Finance as recommended by staff.

Mr. Matthews – Aye
Mr. Kemeza – Aye
Ms. Tilley - Aye
Mr. Tsitsas - Aye
Ms. Livingston - Aye

MINUTES

February 3, 2022 – Regular Session

On a **MOTION** made by Ms. Livingston and seconded by Mr. Kemeza it was **VOTED** to **APPROVE** the minutes of the regular session meeting of February 3, 2022.

Mr. Matthews – Aye

Ms. Tilley – Aye
Mr. Kemeza - Aye
Ms. Livingston - Aye

MOTOR VEHICLE END OF MONTH REPORT

Ms. Dee presented the End of Month Report for Motor Vehicle Excise Tax Abatements for **January 2022** with the following amounts:

2020 - \$ 14.13

2021 - \$8,939.19

On a **MOTION** made by Ms. Livingston seconded by Ms. Tilley it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle excise tax abatements for **2020 and 2021** as designated in the End of the Month Report for **January 2022** and as listed above.

Mr. Matthews - Aye
Ms. Tilley - Aye
Mr. Kemeza - Aye
Ms. Livingston - Aye

754 MONUMENT STREET

Ms. Dee stated that this property consists of 66.80 acres and has been continuously under Chapter 61A since 1977. A plan was filed in 2019 to move property lines when the family was designating ownership for each of the parcels. There is also APR's on the property which were approved from 1991 to 1995. When the APR's were established outbuildings from the property were included as part of the land subject to the APR. The outbuildings were not used in the operation of the farm and should not have been included.

The family would like to correct the APR by removing 3,534 square feet of land from Chapter 61A and transferring it to an adjoining property. Because they are removing property from Chapter 61A they are obligated to offer the town the Right of First Refusal. Removing 3,534 square feet of land from Chapter 61A will not be detrimental to the property as 66.72A will remain under Chapter 61A.

The Board of Assessors has been asked, along with the Planning Board and Natural Resources, to make a recommendation to the Select Board as to exercising the Right of First Refusal. My recommendation to the Select Board is not to exercise the Right of First Refusal and allow the land swap to proceed to correct an error that had been made.

The Board agreed with Ms. Dee to recommend to the Select Board not to exercise their Right of First Refusal for the 3,534 square feet of land located at 754 Monument St. Ms. Dee will convey the Board's decision to Ms. LaFleur, Interim Town Manager.

INTERIM TOWN ASSESSOR

Mr. Scanlon stated that today is the deadline to answer the RFP for Appraisal Services for FY 2023, which was posted on February 3, 2022. Vision Appraisal Services has submitted their proposal which will be reviewed and he will report on the award of the contract at a future meeting. He stated he appreciates all the work the staff has done to process abatement applications in a timely manner.

BOARD COMMENTS

The Board appreciates all the work the staff and Mr. Scanlon have done with the abatement applications and with preparing for the upcoming Revaluation for FY 2023.

EXECUTIVE SESSION

At 4:07 P.M. a **MOTION** was made by Ms. Livingston to enter into executive session to consider Statutory Exemption Applications, Community Preservation Surcharge Exemption Applications and Appellate Tax Board Cases, in compliance with the Open Meeting Laws purpose #7 (“To comply with, or act under the authority of, any general or special or federal grant-in-aid requirements”) and to adjourn the meeting from the Executive Session. The motion was seconded by Ms. Tilley and it was **UNANIMOUSLY VOTED** by Roll Call Vote:

Mr. Matthews -	Aye
Mr. Kemeza -	Aye
Ms. Tilley -	Aye
Ms. Livingston -	Aye

The Board entered the executive session at 4:07 P.M.

Respectfully submitted,
Carolyn H. Dee
Sr. Administrative Assistant