

**Town of Concord
Board of Assessors Meeting Minutes
March 3, 2022**

Present: Tom Matthews, Chair, Susan Livingston, 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 3:00 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, March 3, 2022 at 3:00 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. Matthews -	Aye
Mr. Scanlon -	Aye
Mr. Ladd -	Aye
Ms. Dee -	Aye
Ms. Tilley -	Aye
Ms. Livingston -	Aye
Mr. Tsitsas -	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.

50A VIRGINIA RD

Ms. Dee stated that this property is a 5.50A parcel of land located on Virginia Rd. It is in an industrial area and holds the leaching fields for an adjoining office building. It also

has several Conservation Restrictions on it. The current owners purchased the property for \$95,000 on 8/12/2021. There is currently a Warrant Article on the Town Meeting Warrant to change the Zoning to Residential as it is currently Industrial. The property is currently valued at \$433,000.

Since the sale did not occur until 2021 the Board agreed to split the difference in half and proposed an abatement of \$169,000 resulting in a new value of \$264,000.

On a **MOTION** made by Ms. Livingston and seconded by Ms. Tilley it was **VOTED** to **GRANT** the abatement for 50A Virginia Rd. as recommended.

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

762-2 BARRETTS MILL RD

Mr. Ladd stated that the FY 2022 value of this property is \$819,500. This condominium complex consists of 2 units, 762-1 and 762-2 Barretts Mill Rd. that were both purchased together for \$1,150,000. In 2021 the applicant sold 762-1 Barretts Mill Rd. for \$1,150,000 and retained 762-2 Barretts Mill Rd. We were not able to inspect the property as the applicant refused entry. Mr. Ladd recommended to deny the application for abatement.

Mr. Tsitsas stated that in his opinion 762-2 is worth over \$1,000,000. The Board stated that because 762-1 sold for the combined price of both units we cannot put all the value on the front unit without any value on the back unit. The Board also stated that the work inside was exceptional. The Board agreed with Mr. Ladd that the property value of this property is correct for FY 2022.

On a **MOTION** made by Ms. Livingston and seconded by Ms. Tilley it was **VOTED** to **DENY** the abatement for 762-2 Barretts Mill Rd. as recommended by staff.

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

66 BELKNAP ST

Mr. Ladd stated that the FY 2022 value of the property is \$969,100. The property sold in September 2020 for 1,070,000 which is above our assessed value. He inspected the property and found the property record card to be accurate. The property is located in a desirable location and there are many sales to support the value. He recommended to deny the application for abatement.

On a **MOTION** made by Ms. Tilley and seconded by Mr. Tsitsas it was **VOTED** to **DENY** the abatement for 66 Belknap St. as recommended by staff.

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

51 BLACK DUCK RD

Mr. Ladd stated that the FY 2022 value of this property is \$768,500. This property sold in 2020 for \$655,000. 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 \$113,500 resulting in a new value of \$655,000. Mr. Ladd recommended to grant the application for abatement

On a **MOTION** made by Ms. Tilley and seconded by Ms. Livingston it was **VOTED** to **GRANT** the abatement for 51 Black Duck Rd. as recommended by staff.

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

14-2 CONCORD GREENE

Mr. Ladd stated that the FY 2022 value of this property is \$353,000. He inspected the property and found the property record card to be accurate. The property was in superior condition as compared to other units in the complex. This unit is an end unit and contains a fireplace. The other units, in the building, that this unit was compared to were middle units and did not contain a fireplace. End units are valued higher than middle units because they are more desirable. Mr. Ladd recommended to deny the application for abatement.

Mr. Matthews stated that he studied all the unit in Building 14 and he believes this value is accurate as compared to the other units.

On a **MOTION** made by Mr. Tsitsas and seconded by Ms. Tilley it was **VOTED** to **DENY** the abatement for 14-2 Concord Greene as recommended by staff.

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

20 FLINT RD

Mr. Ladd stated that the FY 2022 value of this property is \$2,038,200. This property sold in December 2020 for \$1,850,000. 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 \$188,200 resulting in a new value of \$1,850,000. Mr. Ladd recommended to grant the application for abatement

On a **MOTION** made by Ms. Tilley and seconded by Ms. Livingston it was **VOTED** to **GRANT** the abatement for 20 Flint Rd. as recommended by staff.

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

23 GARFIELD RD

Mr. Ladd stated that the FY 2022 value of the property is \$2,187,800. The property sold in September 2021 for \$2,740,000 which is above our assessed value. The property had been inspected prior to its recent sale. The applicant is comparing this property to the property at 65 Oxbow Rd. that sold in June 2020 for \$2,210,000 which is still higher than our assessment. Mr. Ladd recommended to deny the application for abatement.

Ms. Livingston compared similar properties in the neighborhood and concluded that the property value is accurate for FY 2022. Ms. Tsitsas agreed with Ms. Livingston.

On a **MOTION** made by Mr. Tsitsas and seconded by Ms. Livingston it was **VOTED** to **DENY** the abatement for 23 Garfield Rd. as recommended by staff.

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

100-320 KEYES RD

Mr. Ladd stated that the value of the property for FY 2022 is \$904,600. He inspected the property and concluded that the condition of the property should be downgraded from Very Good to Good. This property sold in July 2019 for \$700,000. Although 2019 is not year of sales that were used to determine the FY 2022 values, the Board believed it was relevant in this case because it was \$204,600 lower than the current value.

The Board stated that many units in the complex have been renovated but this one has not. Mr. Matthews recommended splitting the difference and granting an abatement for \$102,300 for a new value of \$802,300.

On a **MOTION** made by Ms. Livingston and seconded by Ms. Tilley it was **VOTED** to **GRANT** the abatement for 100-320 Keyes Rd. as recommended.

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

1756 MONUMENT ST

Mr. Ladd stated that the FY 2022 value of this property is \$2,318,800. This is one of two condominiums in this complex that is located partially in Concord and partially in Carlisle. This property is known as Unit #1 and consists of a Home, Tennis Court and Barn. The home is partially in Concord and partially in Carlisle. The Tennis Court and Barn are located in Carlisle. This property was purchased in June 2021 for \$2,222,500. The applicant received two tax bills for this property with Concord valuing their portion at \$2,318,800 and Carlisle valuing their portion at \$414,300.

Mr. Ladd inspected the property and discovered that we are currently valuing the entire home as if it were in Concord. He adjusted the property record card to remove the portion of the home that is in Carlisle. He also made some changes to the sketch and construction detail such as grade and condition as he deemed necessary. In order to adjust the properties value we followed our cost model to account for the portion of the home that is located in Carlisle. These changes resulted in a decrease in the assessment of \$577,200 resulting in a new value of \$1,741,000. Mr. Ladd recommended to grant the application for abatement.

Mr. Matthews stated that we cannot use the 2021 sale as a comparison because it is not in the year of sales that were used in the analysis for FY 2022. He also stated that the previous sale of the property was in August 2017 and the sale price was \$1,900,000. He is recommending to split the difference and grant an abatement for \$288,600 resulting in a new value of \$2,030,200.

Ms. Livingston stated that we should deny the application because the sale was outside of the year of sales that were used in the analysis for FY 2022. Mr. Matthews stated that because there were inaccuracies in the property record card that need to be corrected that supersedes the fact that the sale was in 2021. He recommended that we grant an abatement of \$288,600 for FY 2022 and encourage the applicants to apply for abatement in FY 2023. The Board agreed with Mr. Matthews recommendation.

On a **MOTION** made by Ms. Livingston and seconded by Ms. Tilley it was **VOTED to GRANT** the abatement for 1756 Monument St. as recommended.

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

350 PLAINFIELD RD

Mr. Ladd stated that the FY 2022 value of this property is \$940,300. He inspected the property and concluded that the property record card was correct. The applicant questioned adjustments to land value due to topography and useable area. While we do not adjust land value for topography and useable area we will adjust for Waterfront/Waterview, properties abutting Route 2 or the Railroad Tracks and if the property is greater than 75% wetland. The building is currently listed as a Grade 3 with a Very Good Condition.

Mr. Matthews recommended that the condition be reduced to Good as the property is on the border of Good and Very Good. The Board concluded that the value is accurate and recommended the application be denied.

On a **MOTION** made by Ms. Livingston and seconded by Ms. Tilley it was **VOTED 3 to 1 to DENY** the abatement for 350 Plainfield Rd. as recommended.

Mr. Matthews – No
Ms. Tilley – Aye
Ms. Livingston - Aye
Mr. Tsitsas - Aye

858 MAIN ST

Ms. Dee stated that the applicant sent an email to the Assessors Office stating that they would like to withdraw their application for abatement. She stated that we still have to act on the application because it was filed for FY 2022. We can either deny the application or allow the 3 month time period, with which we must act on each abatement application, to expire and the application will be deemed denied. Ms. Dee recommended to allow the application to be Deemed Denied after the 3 month period has expired.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Tsitsas it was **VOTED** to allow the application, for 858 Main St., to be Deemed Denied on May 2, 2022 as recommended by staff.

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

MINUTES

February 17, 2022 – Regular Session

On a **MOTION** made by Ms. Livingston and seconded by Ms. Tilley it was **VOTED to APPROVE** the minutes of the regular session meeting of February 17, 2022.

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

SENIOR MEANS TESTED EXEMPTION FUNDING FOR FY 2023

The Senior Means Tested Exemption is funded through a shift in the tax rate. The exemption was originally put in place for 3 years. The 3 years ended in Fiscal Year 2021. The Town has filed a Special Act to the State Legislature to make the Senior Means Tested Exemption permanent but it still has not been heard by the Legislature. In order to fund the Exemption for FY 2023 Ms. LaFleur and the Select Board suggested that the Board of Assessors release \$150,000 from the Overlay Account to the Overlay Surplus Account in order to fund the exemption for Fiscal Year 2023.

On a **MOTION** made by Ms. Livingston and seconded by Ms. Tsitsas it was **VOTED** to **APPROVE** the release of **\$150,000** from the Overlay Account to the Overlay Surplus Account to fund the Senior Means Tested Exemption for FY 2023.

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

INTERIM TOWN ASSESSOR

Mr. Scanlon stated that Vision Government Solutions was the only bidder for the RFP that went out for Appraisal Services for FY 2023. He and Jon Harris, Budget Analyst, are in the process of putting together a contract for VISION and will be sending it to them shortly. He finished reviewing the sales for 2021. He thanked the staff and Board for all the work they are doing to review the abatement applications in a timely manner.

FUTURE MEETING

A meeting date for the Board of Assessors has been set for April 7, 2022.

EXECUTIVE SESSION

At 3:48 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
Ms. Tilley - Aye
Mr. Tsitsas - Aye

Ms. Livingston - Aye

The Board entered the executive session at 3:48 P.M.

Respectfully submitted,
Carolyn H. Dee
Sr. Administrative Assistant