



**Town of Concord  
Board of Assessors Meeting Minutes  
March 3, 2026**

- Present:** Mera Tilley, Chair, Yanni Tsitsas, Vice-Chair and Shriram Bharath
- Staff:** Meredith Stone, Town Assessor, Michael Gibbons, Assistant Assessor and Carolyn Dee, Office Administrator
- Others:** Jennifer Barrett, CFO, Ryan Ferrara, Asst. CFO and members of the public

The meeting was called to order at 6:37 P.M by Roll Call Vote:

- Dr. Tilley - Aye
- Mr. Bharath - Aye
- Mr. Tsitsas - Aye

**MINUTES**

**January 27, 2026 – Regular Session**

On a **MOTION** made by Mr. Bharath and seconded by Mr. Tsitsas it was **VOTED** to **APPROVE** the minutes of the Regular Session Meeting of January 27, 2026.

- Dr. Tilley - Aye
- Mr. Bharath – Aye
- Mr. Tsitsas - Aye

**ABATEMENT APPLICATIONS**

Dr. Tilley read the statement outlining the procedures that will be followed while reviewing FY2026 Abatement Applications. It was agreed that the meetings would be conducted over Zoom Conferencing and the applicants will have 3 minutes to present information, to the Board, pertaining to their application.

**196 ELM ST**

Ms. Stone stated that she had visited the property previously. The property was sold in 2024 for \$1,895,000 and again in 2025 for \$1,900,000. The current value of the property is \$2,165,000. She recommended lowering the value to \$1,895,000 to coincide with the sale price in 2024. Making this change reduces the property value by \$270,900 for a new value of \$1,895,000. She recommended granting the application for abatement.

On a **MOTION** made by Mr. Tsitsas and seconded by Mr, Bharath it was **VOTED** to **GRANT** the abatement for **196 Elm St.** as recommended by staff.

- Dr. Tilley - Aye
- Mr. Bharath- Aye
- Mr. Tsitsas - Aye

**401 ELM ST**

Mr. Gibbons stated that he visited the property and determined that the Depreciation Code for the house should be reduced from Excellent to Good due to deferred maintenance including old windows and flooring. The current value of the property is \$2,827,300. Making this change will reduce the property value by \$227,300 for a new value of \$2,600,000. He recommended granting the application for abatement.

On a **MOTION** made by Mr. Bharath and seconded by Mr, Tsitsas it was **VOTED** to **GRANT** the abatement for 401 Elm St. as recommended by staff.

Dr. Tilley - Aye  
Mr. Bharath - No  
Mr. Tsitsas - Aye

**211 MATTISON DR**

Ms. Stone stated that the property at 211 Mattison Drive is currently involved in an ownership dispute. The applicant is one of the parties involved and it is currently awaiting a trial in court. The current value of the property is \$1,097,700.

The applicant alleges that the property was stolen from them and a building was erected on the property. The building is currently 30% complete and we have valued it as such. The applicant would like the property to be taxed as land only.

Ms. Stone stated that once a building is erected we need to value it as to the condition of the property as of June 30, 2025 for FY 2026. As of June 30, 2025 the building was 30% complete. Since this property is currently in litigation she recommended to Deny the application for abatement.

The Board stated that they would like the property to be valued as if the building was not erected. This would result in an abatement of \$490,300 for a new value of \$607,400.

On a **MOTION** made by Mr. Bharath and seconded by Mr, Tsitsas it was **VOTED** to **GRANT** the abatement for **211 Mattison Dr.** as recommended by staff.

Dr. Tilley - Aye  
Mr. Bharath- Aye  
Mr. Tsitsas - Aye

**1315 OLD MARLBORO RD**

Ms. Stone stated that she visited the property and determined that the Depreciation Code for the house should be reduced from Very Good to Average due to deferred maintenance. The current value of the property is \$1,566,200. Making this change will reduce the property value by \$79,500 for a new value of \$1,486,799. She recommended granting the application for abatement.

On a **MOTION** made by Mr. Bharath and seconded by Mr. Tsitsas it was **VOTED** to **GRANT** the abatement for **1315 Old Marlboro Rd.** as recommended by staff.

Dr. Tilley - Aye  
Mr. Bharath- Aye  
Mr. Tsitsas - Aye

### **36 RANGE RD**

Ms. Stone stated that we are waiting for a Finding and Facts Report from the Appellate Tax Board outlining their reasons for granting an abatement for FY 2025. Without that report we are no reason why the ATB granted the abatement for FY 2025. Ms. Stone recommended denying the application for abatement.

On a **MOTION** made by Mr. Tsitsas and seconded by Mr, Bharath it was **VOTED** to **DENY** the abatement for **36 Range Rd.** as recommended by staff.

Dr. Tilley - Aye  
Mr. Bharath- Aye  
Mr. Tsitsas- Aye

### **11 SOUTH MEADOW RDG**

Mr. Gibbons stated that he visited the property and determined that the Depreciation Code for the house should be reduced from Very Good to Average due to deferred maintenance. The current value of the property is \$1,411,800. Making this change will reduce the property value by \$32,100 for a new value of \$1,379,700. He recommended granting the application for abatement.

On a **MOTION** made by Mr. Tsitsas and seconded by Mr, Bharath it was **VOTED** to **GRANT** the abatement for **11 South Meadow Ridge** as recommended by staff.

Dr. Tilley - Aye  
Mr. Bharath- Aye  
Mr. Tsitsas - Aye

### **OVERLAY ACCOUNT**

The Board discussed the request made by Jennifer Barrett, CFO to release money from the Overlay Account to Overlay Surplus to fund the Fiscal Year 2028 Revaluation and the lot expansion in the Sleepy Hollow Cemetery. Ms. Barrett is requesting the Board release \$909,000 from the Overlay Account to Overlay Surplus. The current balance in the Overlay Account is \$3,238,061.

Ms. Barrett stated that after the release of \$909,000 there would be \$2,329,061 left in the Overlay Account to cover Abatement Applications, ATB Cases and Exemption

Applications. She also stated that for FY 2027 \$500,000 would be added back into the Overlay Account leaving a balance of approximately \$2.8M.

The Board agreed that with the addition of \$500,000 for FY 2027 that should leave enough in the account to cover all the various abatements and exemptions for FY 26 and the outstanding ATB Cases.

On a **MOTION** made by Mr. Tsitsas and seconded by Mr. Bharath it was **VOTED** to **RELEASE \$909,000** from the **Overlay Account** to **Overlay Surplus** to fund the FY 28 Revaluation and the cemetery lot expansion project.

Dr. Tilley - Aye  
Mr. Bharath- Aye  
Mr. Tsitsas - Aye

**54 BAKER AVENUE EXT**

Ms. Stone stated this property has cases pending at the Appellate Tax Board. She recommended denying the application for abatement.

On a **MOTION** made by Mr. Bharath and seconded by Mr. Tsitsas it was **VOTED** to **DENY** the abatement for **54 Baker Avenue Ext.** as recommended by staff.

Dr. Tilley - Aye  
Mr. Bharath- Aye  
Mr. Tsitsas - Aye

**86 BAKER AVENUE EXT**

Ms. Stone stated this property has cases pending at the Appellate Tax Board. She recommended denying the application for abatement.

On a **MOTION** made by Mr. Bharath and seconded by Mr. Tsitsas it was **VOTED** to **DENY** the abatement for **86 Baker Avenue Ext.** as recommended by staff.

Dr. Tilley - Aye  
Mr. Bharath- Aye  
Mr. Tsitsas - Aye

**130-150 BAKER AVENUE EXT**

Ms. Stone stated this property has cases pending at the Appellate Tax Board. She recommended denying the application for abatement.

On a **MOTION** made by Mr. Bharath and seconded by Mr. Tsitsas it was **VOTED** to **DENY** the abatement for **130-150 Baker Avenue Ext.** as recommended by staff.

Dr. Tilley - Aye  
Mr. Bharath- Aye  
Mr. Tsitsas - Aye

**300 BAKER AVENUE**

Ms. Stone stated this property has cases pending at the Appellate Tax Board. She recommended denying the application for abatement.

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

Dr. Tilley - Aye  
Mr. Bharath- Aye  
Mr. Tsitsas - Aye

**75-81 COMMONWEALTH AVE**

Ms. Stone stated that she visited the property and stated that the property was being listed as a Mixed Use Property with both Commercial and Residential elements. It is not Mixed Use Property it is a Commercial Property only. The current value of the property is \$1,631,700. Making this change will reduce the property value by \$61,200 for a new value of \$1,570,500. She recommended granting the application for abatement.

On a **MOTION** made by Mr. Bharath and seconded by Mr. Tsitsas it was **VOTED to GRANT** the abatement for **75-81 Commonwealth Ave.** as recommended by staff.

Dr. Tilley - Aye  
Mr. Bharath- Aye  
Mr. Tsitsas - Aye

**4B ORNAC**

Ms. Stone stated this property has cases pending at the Appellate Tax Board. She recommended denying the application for abatement.

On a **MOTION** made by Mr. Bharath and seconded by Mr. Tsitsas it was **VOTED to DENY** the abatement for **4B ORNAC** as recommended by staff.

Dr. Tilley - Aye  
Mr. Bharath- Aye  
Mr. Tsitsas - Aye

**57 ORNAC**

Ms. Stone stated this property has cases pending at the Appellate Tax Board. She recommended denying the application for abatement.

On a **MOTION** made by Mr. Bharath and seconded by Mr. Tsitsas it was **VOTED to DENY** the abatement for **57 ORNAC** as recommended by staff.

Dr. Tilley -           Aye  
Mr. Bharath-         Aye  
Mr. Tsitsas -         Aye

**530 VIRGINIA RD**

Ms. Stone stated this property has cases pending at the Appellate Tax Board. She recommended denying the application for abatement.

On a **MOTION** made by Mr. Bharath and seconded by Mr. Tsitsas it was **VOTED to DENY** the abatement for **530 Virginia Rd.** as recommended by staff.

Dr. Tilley -           Aye  
Mr. Bharath-         Aye  
Mr. Tsitsas -         Aye

**555 VIRGINIA RD**

Ms. Stone stated this property has cases pending at the Appellate Tax Board. She recommended denying the application for abatement.

On a **MOTION** made by Mr. Bharath and seconded by Mr. Tsitsas it was **VOTED to DENY** the abatement for **555 Virginia Rd.** as recommended by staff.

Dr. Tilley -           Aye  
Mr. Bharath-         Aye  
Mr. Tsitsas -         Aye

**56A VIRGINIA RD**

Ms. Stone stated this property has cases pending at the Appellate Tax Board. She recommended denying the application for abatement.

On a **MOTION** made by Mr. Bharath and seconded by Mr. Tsitsas it was **VOTED to DENY** the abatement for **56A Virginia Rd.** as recommended by staff.

Dr. Tilley -           Aye  
Mr. Bharath-         Aye  
Mr. Tsitsas -         Aye

**561 VIRGINIA RD**

Ms. Stone stated this property has cases pending at the Appellate Tax Board. She recommended denying the application for abatement.

On a **MOTION** made by Mr. Bharath and seconded by Mr. Tsitsas it was **VOTED** to **DENY** the abatement for **561 Virginia Rd.** as recommended by staff.

Dr. Tilley - Aye  
Mr. Bharath- Aye  
Mr. Tsitsas - Aye

**575 VIRGINIA RD**

Ms. Stone stated this property has cases pending at the Appellate Tax Board. She recommended denying the application for abatement.

On a **MOTION** made by Mr. Bharath and seconded by Mr. Tsitsas it was **VOTED** to **DENY** the abatement for **575 Virginia Rd.** as recommended by staff.

Dr. Tilley - Aye  
Mr. Bharath- Aye  
Mr. Tsitsas - Aye

**696 VIRGINIA RD**

Ms. Stone stated this property has cases pending at the Appellate Tax Board. She recommended denying the application for abatement.

On a **MOTION** made by Mr. Bharath and seconded by Mr. Tsitsas it was **VOTED** to **DENY** the abatement for **696 Virginia Rd.** as recommended by staff.

Dr. Tilley - Aye  
Mr. Bharath- Aye  
Mr. Tsitsas - Aye

**14 WALDEN ST**

Ms. Stone stated this property has cases pending at the Appellate Tax Board. She recommended denying the application for abatement.

On a **MOTION** made by Mr. Bharath and seconded by Mr. Tsitsas it was **VOTED** to **DENY** the abatement for **14 Walden St.** as recommended by staff.

Dr. Tilley - Aye  
Mr. Bharath- Aye  
Mr. Tsitsas - Aye

**FOREST MANAGEMENT PLAN – 76 RED COAT LN.**

The Board reviewed the Forest Management Plan submitted by 76 Red Coat Ln. LLC. This is continuance of the plan previously submitted by the previous owners. Dr. Tilley will come to our office to sign the new plan.

**CHAPTER LAND LIENS – 5**

The Board will come to the office to sign and have notarized 5 new Chapter Land Liens for FY 2027.

**TOWN ASSESSOR**

Ms. Stone stated that our office will be participating in a talk at the Council on Aging tomorrow morning to discuss Real Estate Exemptions that are available to seniors in town.

**ADJOURNMENT**

At 7:29 P.M. a **MOTION** was made by Mr. Tsitsas 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 Mr. Bharath, and it was **UNANIMOUSLY VOTED** by Roll Call Vote:

Dr. Tilley-	Aye
Mr. Bharath -	Aye
Mr. Tsitsas -	Aye

The meeting was adjourned at 7:29 P.M.

Respectfully submitted,  
*Carolyn H. Dee*  
Office Administrator