

**Town of Concord
Board of Assessors Meeting Minutes
March 9, 2021**

Present: Tom Matthews, Chair, William Herring, Susan Livingston and Brendan Kemeza
Staff: Lane Partridge, Town Assessor, Carolyn Dee, Sr. Administrative Assistant
Others: Members of the Public

The meeting was called to order at 4:01 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 9, 2021 at 4:01 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
Ms. Dee - Aye
Mr. Partridge - Aye
Ms. Livingston - Aye
Mr. Herring - Aye
Mr. Kemeza - Aye

ABATEMENT APPLICATIONS

Mr. Matthews explained the rules for the abatement hearings stating that Mr. Partridge will present the application to the Board and make his recommendation as to the outcome. The Board will then deliberate regarding the application and come to a conclusion based on the information the applicant has presented. The applicant will not be allowed to comment on their application before the Board will vote.

21 ARROWHEAD RD

Mr. Partridge stated that this property is valued at \$590,400, for Fiscal Year 2021, and is located in the Bedford Street neighborhood, which is the fastest growing neighborhood in town. This property sold in 2019 for \$660,000. While we tried to keep property values steady we had to increase values in this neighborhood by 7 – 13% in order to follow the

market. The applicant is stating that based on a price per square foot of the building the value of this property should be the same as 55 Arrowhead Rd. We do not value properties based on a price per square foot only because every property is unique and has distinguishing characteristics that set it apart. When comparing the property at 55 Arrowhead Rd. to the property at 21 Arrowhead Rd., 55 Arrowhead Rd. has 1.5 bathrooms, the floor covering is partly carpet, the grade is 4 (Average) and the size factor is smaller to account for diminishing returns. The property at 21 Arrowhead Rd. has 2 bathrooms, floor covering is hardwood and the grade of the property is 5 (Very Good). The properties at 55 Arrowhead Rd. and 21 Arrowhead Rd. are not comparable properties and the property value at 55 Arrowhead Rd. is low in comparison to the sale price in 2017.

The Board stated that the sale was an open market sale and the property sold quickly and over the listing price. The assessed property value is lower than the sale price and should be re-evaluated next year to determine if the value should be increased. Because the sale price in 2019 exceeds the current assessed value Mr. Partridge is recommending to deny the application for abatement.

On a **MOTION** made by Mr. Herring and seconded by Ms. Livingston it was **VOTED** to **DENY** the abatement for 21 Arrowhead Rd. as recommended by staff.

Mr. Matthews – Aye
Ms. Livingston – Aye
Mr. Herring - Aye
Mr. Kemeza - Aye

54 ASH ST

Mr. Partridge stated that this property is valued at \$649,900, for Fiscal Year 2021, and is also located in the Bedford Street area. In order to keep up with the market this property received a 10.64% increase in their property value for Fiscal Year 2021. This resulted in a significant change in the quarterly tax payments. Mr. Partridge explained that the 1st and 2nd quarter payments are estimated based on what the taxpayer paid the previous year. The 3rd and 4th quarter payments are based on the tax rate for the Fiscal Year multiplied by the assessed value minus the amount that was previously paid. Calculating the tax payments by taking one of the quarters and multiplying by 4 is not the correct way to determine the quarterly payments. The taxpayer emailed the office an additional document which the Board reviewed prior to the meeting.

Mr. Partridge compared the assessed value of this property to several sales in the area including:

40 Minot Rd. –	Sale Price - \$675,000
21 Arrowhead Rd. –	Sale Price - \$660,000
689 Bedford St. –	Sale Price - \$632,000
44 Powers Rd. –	Sale Price - \$737,500

and concluded that the value of this property is in line with the value of other similar properties. Mr. Partridge is recommending to deny the application for abatement.

Mr. Matthews stated that he is empathetic towards fellow residents whose land is more valuable than their house as he is in a similar situation. Mr. Kemeza stated that the value of the property looked at little low. This property is more desirable than 40 Minot Rd. because it is closer to town than that property and the sale price for 40 Minot Rd. was \$675,000. The Board concluded that if we granted the taxpayer an abatement this year they would see a larger increase in their assessed value next year.

On a **MOTION** made by Mr. Kemeza and seconded by Mr. Herring it was **VOTED** to **DENY** the abatement for 54 Ash St. as recommended by staff.

Mr. Matthews –	Aye	
Mr. Kemeza –		Aye
Mr. Herring -	Aye	
Ms. Livingston -	Aye	

129 COTTAGE ST

Mr. Partridge stated that this property is valued at \$573,000 for Fiscal Year 2021. Based on the building permit that was approved on September 28, 2020, the house was demolished. Properties for Fiscal Year 2021 are valued based on what is on the property as of January 1, 2020. In Concord, we are allowed to value what is actually on the property as of June 30, 2020. In order for the house to be removed from the property for Fiscal Year 2021 the house would have to have been removed by June 30, 2020. The house value will remain on the property for Fiscal Year 2021.

The taxpayer is questioning the land value and calculating its value based on a per acre basis. They are claiming that compared to other lots their land value is excessive when calculated on a per acre basis. Mr. Partridge stated that we do not value land on a per acre basis but on a per lot basis adjusted for diminishing returns. The valuation of land is not based on the potential development of the property as we cannot speculate what the property may be used for. The first 80,000 square feet is considered the building lot and any amount over that is considered excess land which is valued at \$37,300 per acre.

When an appraisal is done on a property, if you tear down a house the sale price is for the land only. Houses which are demolished, in Concord, are not at the end of their economic life but the developer can make more money if they build a bigger house on the property, therefore an adjustment is made for the improvement. The sale price of this property in June, 2020 was \$635,000, which technically represented land value. Mr. Partridge is recommending to deny this application for abatement.

The Board stated that we have to value this property as what was there as of June 30, 2020 and as of that date the house was still standing on the property.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Kemeza it was **VOTED** to **DENY** the abatement application for 129 Cottage St. as recommended by staff.

Mr. Matthews – Aye
Mr. Kemeza – Aye
Mr. Herring - Aye
Ms. Livingston - Aye

304 OLD MARLBORO RD

Mr. Partridge stated that this property is valued at \$1,411,100 for Fiscal Year 2021. A new house was constructed on the property in 2018 and the property was sold for \$1,560,000.

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The Board stated that properties on Old Marlboro Road are very desirable due to their proximity to West Concord and the Rail Trail. The property at 318 Old Marlboro Road sold for \$1,405,000. The property value for Fiscal Year 2021 is below the sale price. They stated this is a beautiful property with great curb appeal. Mr. Partridge is recommending to deny the application for abatement.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED** to **DENY** the abatement for 304 Old Marlboro Rd. as recommended by staff.

Mr. Matthews – Aye
Mr. Herring – Aye
Ms. Livingston - Aye
Mr. Kemeza - Aye

344 OLD MARLBORO RD

Mr. Partridge stated that this property is valued at \$1,128,600 for Fiscal Year 2021. This property sold in 2018 for \$590,000 and the building was demolished. This property is desirable because of its proximity to West Concord and the Rail Trail. A new home was constructed on this property and the Board stated that the current property value may be low.

The taxpayer is questioning the land value and calculating its value based on a per acre basis. They are claiming that compared to other lots their land value is excessive when

calculated on a per acre basis. Mr. Partridge stated that we do not value land on a per acre basis but on a per lot basis adjusted for diminishing returns. The valuation of land is not based on the potential development of the property as we cannot speculate what the property may be used for. The first 80,000 square feet is considered the building lot and any amount over that is considered excess land which is valued at \$37,300 per acre. Mr. Partridge is recommending to deny the application for abatement.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED** to **DENY** the abatement for 344 Old Marlboro Rd. as recommended by staff.

Mr. Matthews – Aye
Mr. Herring – Aye
Ms. Livingston - Aye
Mr. Kemeza - Aye

524 ELM ST

Mr. Partridge stated that this property is valued at \$790,300 for Fiscal Year 2021. The taxpayer is stating that the property value increased by 9.91% in 2019 and 12.70% in 2020 which is six times that of their neighbors. Mr. Partridge stated that this area of town is a very desirable area and sales have increased in this neighborhood over the past few years.

Mr. Matthews stated that he is very empathetic with the homeowner but this price point of home is the most desirable in town. The increase in the land value is due to the increase in the base rate on ranch style homes. The Board agreed with Mr. Matthews in his empathy and stated that prices of homes decrease the further you get from the center of town. This property is halfway between the center of town and the Rotary. Two homes that are closer to the Rotary just sold in the \$800,000 to \$900,000 range the first day they were put on the market. The assessment of this property is lower than the current sales we are observing. The Board believes that our model is working very well with this price point. Mr. Partridge stated that both he and Mr. Ladd have inspected the property and the property record card is correct. Mr. Partridge is recommending to deny the application for abatement.

On a **MOTION** made by Mr. Herring and seconded by Mr. Kemeza it was **VOTED** to **DENY** the abatement for 524 Elm St. as recommended by staff.

Mr. Matthews – Aye
Mr. Kemeza – Aye
Mr. Herring - Aye
Ms. Livingston - Aye

740 ELM ST

Mr. Partridge stated that this property is valued at \$6,749,400 for Fiscal Year 2021. This property houses the Best Western Hotel. The property owner is stating that because of COVID-19 the income of the hotel has diminished considerably. For commercial properties we value them based on stabilized income using the average of the last 3 years income. For Fiscal Year 2021 we used income information from 2019 which was before the COVID-19 pandemic hit. Commercial Property values will be adjusted for Fiscal Year 2022 to account for diminishing revenue during the pandemic. The taxpayer is encourage to complete and return their Income and Expense Form as they have in the past years.

The Board stated that they have no jurisdiction to adjust the property value this year based on the diminishing revenue in 2020. Mr. Partridge is recommending to deny the application for abatement.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Kemeza it was **VOTED to DENY** the abatement for 740 Elm St. as recommended by staff.

- Mr. Matthews – Aye
- Mr. Kemeza – Aye
- Ms. Livingston - Aye
- Mr. Herring - Aye

349 HARRINGTON AVE

Mr. Partridge stated that this property is valued at \$726,700 for Fiscal Year 2021. The taxpayer is stating that the property is valued above the town average and the assessment tool the town uses over estimates the value. The taxpayer currently has a pending case with the Appellate Tax Board for Fiscal Year 2020. It is the Board’s policy to deny an application for abatement if there is a pending case with the Appellate Tax Board and let the Appellate Tax Board decide what the value of this property should be. The Board agreed that this is what they would do. Mr. Partridge is recommending to deny the application for abatement.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED to DENY** the abatement for 349 Harrington Ave. as recommended by staff.

- Mr. Matthews – Aye
- Mr. Kemeza – Aye
- Mr. Herring - Aye
- Ms. Livingston - Aye

105 HILL ST

Mr. Partridge stated that this property is valued at \$880,800 for Fiscal Year 2021. The property owner took advantage of the Light Plant’s incentives to install 2 heat pumps to his house. We added the heat pumps to the property record card as if they covered the

entire house but they only cover part of the house. We have corrected the property record card to account for the partial use of the heat pumps. We have to count them as an element of the house because the housing market recognizes the value of certain elements of properties. Originally, by adding the heat pumps to the property record card, for the entire house, the value of the property was increased by \$14,700. Because the heat pumps are only covering a portion of the house Mr. Partridge is recommending an abatement of \$10,800 resulting in a new property value of \$870,000.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED** to **GRANT** the abatement for 105 Hill St. as recommended by staff.

Mr. Matthews – Aye
Mr. Kemeza – Aye
Mr. Herring - Aye
Ms. Livingston - Aye

23 MACMILLAN DR

Mr. Partridge stated that this property is valued at \$1,769,000 for Fiscal Year 2021. He has inspected the property and noted that there was significant water damage to the property when the property was purchased. The Finished Basement is not livable and the walls in the Family Room have been removed and need to be replaced. The damage to this property is very significant much like damage due to a fire. This property was purchased in August, 2020 for \$1,700,000. At that time the buyers were not aware of the extensive water damage to the property as it was discovered after the purchase. Mr. Partridge is recommending to reduce the condition of the property from Very Good to Average for this year resulting in an abatement of \$75,500. He will revisit the property next year and see how much progress has been made with the repairs. Mr. Partridge is recommending an abatement of \$75,500 resulting in a new property value of \$1,694,500.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED** to **GRANT** the abatement for 23 MacMillan Dr. as recommended by staff.

Mr. Matthews – Aye
Mr. Herring – Aye
Mr. Kemeza - Aye
Ms. Livingston - Aye

203 MATTISON DR

Mr. Partridge stated that this property is valued at \$2,343,000 for Fiscal Year 2021. This property sold in April, 2020 for \$1,750,000. Prior to this sale the most recent sale was in 2013. The property had been vacant for 4 years prior to the 2013 sale. The property was foreclosed on by the bank and the property was in need of extensive renovations. Prior to the sale many valuable items were removed from the house including sconces and plumbing fixtures. While many issues were repaired prior to the 2020 sale there are still many items that need to be fixed as evidenced by the 2020 sale price.

The Board agreed that they should stick with the model and listen to the open market sale. They will not reduce the value to the 2020 sale price because for Fiscal Year 2021 we are using 2019 sales, but they do believe that the property is currently overvalued. Mr. Partridge is recommending an abatement of \$339,000 resulting in a new property value of \$2,004,000 for Fiscal Year 2021.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Kemeza it was **VOTED** to **GRANT** the abatement for 203 Mattison Dr. as recommended by staff.

Mr. Matthews – Aye
Ms. Livingston – Aye
Mr. Kemeza - Aye
Mr. Herring - Aye

531 MONUMENT ST

Mr. Partridge stated that this property is valued at \$1,287,600 for Fiscal Year 2021. This property is a 2 acre lot with a building located in one of the most desirable neighborhoods in town. The property owners have filed at the Appellate Tax Board several times and the town has won the case the last two times. The property owner compared his home value to that of the property at 55 Alcott Rd. The Board agreed that 55 Alcott Rd. is not comparable to this property because of its location in town. The house is currently listed in fair condition concluding that the value of this property is in the land not the building. This property may be under-valued based on where it is located in town. Mr. Partridge is recommending to deny the application for abatement.

On a **MOTION** made by Mr. Kemeza and seconded by Mr. Herring it was **VOTED** to **DENY** the abatement for 531 Monument St. as recommended by staff.

Mr. Matthews – Aye
Mr. Kemeza – Aye
Mr. Herring - Aye
Ms. Livingston - Aye

111 WALDEN ST

Mr. Partridge stated that this property is valued at \$1,714,400 for Fiscal Year 2021. This property is a commercial property owned by Verizon New England Inc. The building was built to house equipment for telephone lines. It was built to be very strong to withstand all kinds of environmental issues. It used to be full of mechanical switches and equipment but since land lines are not prevalent any more and with changes in technology the building is mostly vacant. This is a large commercial building in the center of town which could be home to condominiums or office space. The value is low for what it could be used for.

This property was built in 1954 before the zoning laws in Concord were adopted. This building would not be allowed under the current rules. The highest and best use for this property is most likely condominiums as it is a prime location in downtown Concord. The Board agreed that the property value is appropriate for Fiscal Year 2021 and if the taxpayer wishes to appeal they may do so at the Appellate Tax Board. The Board also stated that determining the best use for this property is not what they are here to do. Mr. Partridge is recommending to deny the application for abatement.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED** to **DENY** the abatement for 111 Walden St. as recommended by staff.

Mr. Matthews – Aye
Mr. Kemeza – Aye
Ms. Livingston - Aye
Mr. Herring - Aye

349 WALDEN ST

Mr. Partridge stated that this property is valued at \$759,800 for Fiscal Year 2021. This property is in Market Area 22 which was one of the only areas in town to see an increase in the base neighborhood factor. Mr. Partridge reviewed the property and determined that the style of home should be adjusted from Old Style to Cape Cod. An Old Style home is generally a small colonial style home in the West Concord area. He also determined that this property has 2 bathroom not 3 bathrooms. This property is located next to the Court House on Walden St. and is not the most desirable area in town.

The Board agreed that the changes need to be made to correct the property record card. Mr. Partridge is recommending an abatement of \$39,100 resulting in a new property value of \$720,700.

On a **MOTION** made by Mr. Herring and seconded by Ms. Livingston it was **VOTED** to **GRANT** the abatement for 349 Walden St. as recommended by staff.

Mr. Matthews – Aye
Ms. Livingston – Aye
Mr. Herring - Aye
Mr. Kemeza - Aye

MINUTES

February 23, 2021 – Regular Session

On a **MOTION** made by Mr. Herring and seconded by Mr. Kemeza it was **VOTED** to **APPROVE** the minutes of the regular session meeting of February 23, 2021.

Mr. Matthews – Aye
Ms. Livingston – Aye

Mr. Kemeza - Aye
Mr. Herring - Aye

MOTOR VEHICLE END OF MONTH REPORT

Mr. Partridge presented the End of Month Report for Motor Vehicle Excise Tax Abatements for **February 2021** with the following amounts:

2020 - \$ 565.69
2021 - \$1,882.80

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

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

TOWN ASSESSOR

Mr. Partridge explained that he has 5 applications for abatement where he needs to or has already inspected the property. Of those 3 have been inspected and 2 have not contacted the office for appointments. One applicant did not leave a phone number on their application and the other Mr. Partridge and the applicant are missing each other calls. He will continue to pursue the 2 applicants that he needs to schedule appointments with. He will email the action sheets for the March 25, 2021 Board of Assessors Meeting to the Board Members next week. He stated that the Board is very thorough in their deliberations on the applications so that each applicant will understand why they voted the way they voted on their application.

BOARD COMMENTS

The Board commended Mr. Partridge on his thorough research and explanation as to his recommendation for each application. They appreciate how much work goes into each application and how much time Mr. Partridge devotes to each application.

Mr. Matthews stated that it is a very lop-sided market right now as smaller homes are selling at increased prices and larger homes are staying on the market longer.

EXECUTIVE SESSION

At 5:25 P.M. a **MOTION** was made by Mr. Herring 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. Livingston and it was **UNANIMOUSLY VOTED** by Roll Call Vote:

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

The Board entered the executive session at 5:25 P.M.

Respectfully submitted,

Carolyn H. Dee
Sr. Administrative Assistant