

**Town of Concord  
Board of Assessors Meeting Minutes  
April 23, 2018**

**Present:** Jim Sommer, Chair, Christian Fisher, Cynthia Rainey, Tom Matthews and Andrea Okie  
**Staff:** Lane Partridge, Town Assessor  
**Others:** Romaine Randall

The meeting was called to order at 7:00 P.M.

**FY2018 ABATEMENT APPLICATIONS**

**349 Harrington Ave.**

The property is currently assessed for \$739,800. Ms. Randall, the homeowner, spoke about factors that affect the value of her property. She stated that there is no change in the market value of her property since she purchased it in 2007. There is a history of over assessment of her property in the past and she has data to support her conclusion. She indicated to the Board that she has done analysis of her property and other properties in town and have included her findings with her abatement application.

She referred to Exhibit C which is included with her abatement application showing sales of comparable ranch homes in town. Most of those homes were updated which hers was not. Her property is older and 1/3 of her property is not up to grade with a crumbling foundation under her addition and her back deck falling down.

She then referred to Exhibit A where she compared her home to 4 of her neighbors, 337, 329 and 315 Harrington Ave. 349,337 and 315 Harrington Ave. were all purchased around 2007. 337 and 315 Harrington Ave. recently sold after being demolished and rebuilt. While those homes are new and hers is not she does not see that a change in value to her property is warranted. She also stated that 100% of the 1.23A of her excess land is in the floodplain and a bank does not want to give a loan or mortgage because of the floodplain. She stated that with the assessments for FY2018 properties that are assessed at \$750,000 or below are over assessed and the properties that are assessed at \$1,000,000 and above are under assessed.

The Board stated that the property at 337 Harrington Ave. was a tear down and the land had to be raised up before the current Colonial Style home could be built. Mr. Matthews stated that he visited Ms. Randall's property and she has a beautiful view in the back of her property. He acknowledged that her deck was not up to code because it had no railings on it but that could be fixed. He also acknowledged that Ms. Randall stated that her basement floods and one of her bathrooms is outdated. He stated that needing flood insurance impacts the sale price of a property by less than 5%. Mr. Matthews recommended lowering condition of the property to Average from Good.

The Board discussed this property at length and stated that 349 Harrington Ave. is a Grade 3 which is below the majority of the town at Grade 5. There are currently very few properties at a Grade 2 in town. That would have to be a house that is very poor construction and very outdated. This house does not fall into that category. Currently houses that are selling below their assessed value are in very bad shape and in need of much repair. With Mass Appraisal we are allowed to have an assessed median for a group of properties between 90% and 110% of the value. Some houses sell above the assessed value and some sell below.

Mr. Sommer stated that he visited the house yesterday and Ms. Randall showed him around her property. He stated that she has a beautiful lot and there has to be some value in that. She maintains that because the property is in the floodplain the lot is worth less than we have it assessed for. Mr. Fisher stated that over a 10 year period the value of the property has not increased that much and it is not realistic to believe that your property value would not increase in 10 years. The Board stated that the neighbor's properties that she is comparing her property to include different style homes and less land. One property is a contemporary and one is a colonial with narrow lots, less land and closer to the street than her property. Mr. Fisher stated that he looked up her house value on Zillow and the value is stated as over \$800,000.

The Board stated that there are 15 different variables that go into the assessments. Ms. Randall received a list of floodplain sales from Mr. Partridge. The list Mr. Partridge sent to Ms. Randall included 11 properties that sold with the houses entirely or partially in the floodplain. The sales did not indicate that an adjustment for the flood[plain was needed.

The Board stated to Ms. Randall that the only thing that would change the assessment of this property is if you didn't have the land. Mr. Matthews stated that while she is comparing herself to two properties on her street that were tear downs, those properties were in need of extensive repairs before they were torn down. He stated that Ms. Randall has done substantial improvements to her property including a new kitchen and a beautiful new bathroom. He also stated that her view is beautiful with her manicured side yard. In today's market ranch style homes are very desirable. He does support changing the condition from Good to Average. Mr. Sommer stated that Ms. Randall's house is not falling apart and her lot is very large and very nicely maintained with the floodplain area being regularly manicured. If she desires she may want to take this further and file with the Appellate Tax Board.

On a **MOTION** made by Mr. Matthews, seconded by Ms. Rainey, it was **UNANIMOUSLY VOTED** to **GRANT** the request for abatement by changing the Grade of the house from Good to Average resulting in an abatement of \$16,200.

### **200 Baker Avenue**

Mr. Partridge stated that the owners of the property are not pursuing the abatement that they filed and he recommends voting to deny the application.

On a **MOTION** made by Mr. Fisher, seconded by Ms. Rainey, it was **UNANIMOUSLY VOTED** to **DENY** the request for abatement as recommended by staff.

**50A Virginia Rd.**

The owners of the property submitted an engineering report with their application indicating that only a small section of this 5.50 acre parcel of land is buildable. The other part of the land is encumbered by a septic system easement for the benefit of the abutting property. They also submitted an appraisal done on the property where the appraiser used residential conservation land sales that are not comparable. The owners stated that because only 1 acre of this parcel is buildable they cannot build a 15,000 square foot commercial building that would bring in the rent that they need to support it.

Mr. Partridge recommends lowering the value of the property to \$413,000 resulting in an abatement of \$245,100.

On a **MOTION** made by Ms. Rainey, seconded by Mr. Matthews, it was **UNANIMOUSLY VOTED** to **GRANT** the request for abatement as recommended by staff.

**56A Virginia Rd.**

This parcel is a small commercial parcel that is unbuildable. It is currently valued at our excess land rate. Mr. Partridge recommends denying the application for abatement as the applicant did not state any reason for the request for abatement except for overvaluation.

On a **MOTION** made by Mr. Matthews, seconded by Ms. Rainey, it was **UNANIMOUSLY VOTED** to **DENY** the request for abatement as recommended by staff.

**MINUTES**

**March 29, 2018 – Regular Session & Executive Session**

On a **MOTION** made by Ms. Rainey seconded by Mr. Matthews, it was **VOTED** to **APPROVE** the minutes of the Regular Session and the Executive Session of March 29, 2018.

**MOTOR VEHICLE END OF MONTH REPORTS**

Mr. Partridge presented End of Month Reports for Motor Vehicle Excise Tax Abatements for March 2018 with the following amounts:

FY2017 - \$1,188.04  
FY2018 - \$8,998.31

On a **MOTION** made by Ms. Rainey, seconded by Mr. Matthews, it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle excise tax abatements for FY2017 and FY2018, as designated in the End of the Month Report for March 2018 and as listed above.

**TAX DEFERRAL**

The Board signed the Tax Deferral and Recovery Agreement for the property located at 13 Peter Spring Rd. The Board also signed the Tax Deferral Lien to be recorded at the South Middlesex

Registry of Deeds. Two Members of the Board signed the lien and Ms. Rainey will stop by the Town House and have her signature notarized.

**68 GREAT MEADOWS RD.**

Our Attorney, Ellen Hutchinson, has negotiated a settlement with Mr. Salemy for the Appellate Tax Board Case for FY 2017 and the abatement application filed for FY 2018. The agreement is to reduce the value of the property to:

FY 2017 – \$3,700,000

FY 2018 - \$3,800,000

When the abatements are processed it is agreed that no interest will be paid with the refunds.

Mr. Partridge stated that the assessed values of high end properties will most likely be reduced for FY 2019. We may need to adjust the size adjustment curve to account for lower assessed values. We do not have a lot of sales of high end properties there are just a few within town. The high end properties are suffering from a low demand because of their size. Other surrounding towns are reporting the same thing happening in their towns. It was noted that there is a house on Monument St. that has 12,000 square feet and has been on the market for some time. The demand for larger homes is not there because of the cost to maintain the property. The Board asked Mr. Partridge if he thought the attorney's fees would be less because Ms. Hutchinson did not need to appear at the Appellate Tax Board, he stated he thought they would be less.

The Board agreed that if everyone else's property value increases for FY 2019 Mr. Salemy's property value should also. One Board member stated that we cannot be bullied by these people. There are not enough sales of high end properties to predict what is going to happen with the values for FY 2019. The Board agreed to discuss this property further before we set the values for FY 2019.

**TOWN ASSESSOR**

Mr. Partridge told the Board that as of tonight all the abatement applications have been acted on. The first quarter FY 2019 bills will be mailed by July 1, 2018.

He has been contacted by some Assessors interested in the Assistant Assessor position. He believes we will have a good base of applicants to choose from.

We have mailed over 5,000 letters to Single Family and Condominium Home Owners in Concord concerning the Means Tested Senior Exemption. We have received some response from people asking us to send them applications. With the application it is important that they include their 2017 Tax Returns so we can verify their income. The asset limit of \$250,000 is making some people ineligible to receive the exemption. We are questioning whether there was a perceived need for this that is not there. The deadline for applying for the exemption is September 1, 2018.

In regards to taxes in order to fund the exemption we will need to raise the residential tax rate. This would cause the Residential and Commercial properties to have different tax rates. Because

the exemption only affects the residential class we are shifting the Residential Rate higher. The Commercial Rate will need to be raised to balance out the two rates. At the Classification Hearing the Selectmen usually vote a Residential Factor of 1. Will they want to retain a Uniform Tax Rate then they will have to shift the commercial rate to maintain one tax rate. We will put this topic on the agenda for our next Board Meeting.

Mr. Partridge spoke with members of the Hugh Cargill Trust Committee and they have voted that a recipient would have to choose whether they want to receive the Means Tested Senior Exemption or the Hugh Cargill Trust relief.

Mr. Partridge reported that we have 3 Green Cards with names of potential candidates for membership on the Board of Assessors. One of the candidates has accepted a position on another Board. Mr. Sommer will contact the other 2 and see if either of them would like to serve on the Board.

### **BOARD COMMENTS**

Mr. Matthews asked the Board Members to encourage townspeople to submit their Green Cards for service on a Board or Committee. It was noted that there are currently 66 committees in Concord.

### **EXECUTIVE SESSION**

At 8:12 P.M., on a **MOTION** made by Ms. Rainey and seconded by Mr. Matthews it was **UNANIMOUSLY VOTED by Roll Call Vote:**

Mr. Fisher –	Aye
Ms. Okie –	Aye
Ms. Rainey -	Aye
Mr. Matthews -	Aye
Mr. Sommer -	Aye

to enter into Executive Session in compliance with the Open Meeting Law’s purpose #7 (“To comply with, or act under the authority of, any general or special or federal grant-in-aid requirements”) and for the purpose of considering Applications for Abatement, Statutory Exemption Applications and CPA Exemption Applications and to reconvene following the Executive Session.

### **The Board Entered the Executive Session**

The Board returned from Executive session at 9:00 P.M.

### **530, 555, 561 AND 575 VIRGINIA RD**

On a **MOTION** made by Ms. Okie, seconded by Mr. Matthews, it was **UNANIMOUSLY VOTED to GRANT** the request for abatement for the property at 530 Virginia Rd. in the amount of \$1,495,275 contingent on the fact that the applicants agree not to file at the Appellate Tax Board for FY 2018 and FY 2019. The Board also **VOTED to DENY** the request for abatement for the properties at 555 Virginia Rd., 561 Virginia Rd. and 575 Virginia Rd. The Board will consider reducing the values of these 3 properties for FY

2019 contingent on the fact that the applicants agree not to file at the Appellate Tax Board for FY 2018 and FY 2019.

**NEXT MEETING**

The next meeting was scheduled for Thursday June 7, 2018 in the Conference Room at 24 Court Lane. A new chairperson will be chosen at this meeting.

The meeting was adjourned at 9:05 P.M.

Respectfully submitted,

Carolyn Dee  
Sr. Administrative Assistant