

**Town of Concord
Board of Assessors Meeting Minutes
February 23, 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, February 23, 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. Livingston - Aye
Mr. Kemeza - Aye
Mr. Herring - Aye
Ms. Dee - Aye
Mr. Partridge - Aye

ABATEMENT APPLICATIONS

Mr. Matthews explained the procedures for reviewing this year’s abatement applications. The Board will review the application and the Town Assessor will make a recommendation. There will be no public comment from the applicant at this time as the Board will make a decision based on the evidence presented in the application. If the Board has a question for the applicant, and the applicant is present, they will ask them directly at the time.

456 BEDFORD ST

Mr. Partridge explained that this property sold in 2019 for \$889,500. 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 \$44,700 resulting in a new value of \$889,500. Mr. Partridge recommended to grant the application for abatement.

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

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

67 BUTTERNUT CIR

Mr. Partridge stated that this property is located in the Bedford Street area which, at the present time, is one of the most in demand areas in town. The Assessment to Sale Ratio of properties in that Neighborhood is 91% while every other area in town is approximately 95%. We had to increase property values in this area, for Fiscal Year 2021, to keep up with the real estate market. Because of this factor this property experienced a 10.6% increase in their property value. The homeowner believes this is excessive but the new value is keeping in line with the current market trends.

This property is a Cape Cod style home with a Grade 3 Average Condition Factor. The Board inquired as to whether this property received a discount on their land because they were in the flight path of Hanscom Air Force Base. Mr. Partridge stated that only properties that are direct abutters to Hanscom receive a discount on their land value. While the Board was sympathetic with the taxpayer because of the large increase in their property value, they felt that the information on the property card was correct, properties in this area are selling quickly and above assessed value and this is a desirable area because of the proximity to Alcott School and the High School. Mr. Partridge recommended 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 67 Butternut Cir. as recommended by staff.

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

14-2 CONCORD GREENE

Mr. Partridge stated that the applicant is claiming that other units in the complex are valued less than theirs and have a better location within the complex. This property is valued at \$347,900. The applicant compared the following units to their unit stating that all of the units are the same square footage:

14-2 Concord Greene – End Unit/2nd Floor/Good Condition
14-8 Concord Greene – End Unit/2nd Floor/Average Condition

14-6 Concord Greene – Middle Unit/2nd Floor/Average Condition

The difference between the applicant's unit and the other two units is theirs is listed in Good Condition and the others are listed in Average Condition. This would account for the difference in assessed value with this unit being assessed higher than the others, because of it being maintained better than the others and the end unit location.

The issue of location within the complex was raised last year. We analyzed several years of data and concluded that no adjustment for location was used except for properties fronting on the pond. The only adjustments that are made to the complex are for second floor and end units. Sales for 2020 will be used in the analysis for Fy 2022 and sales for 2021 will be used in the analysis for Fy 2023. Mr. Partridge analyzed all the sales in the complex and comparable sales the applicant provided were not relevant for Fy 2021.

Mr. Matthews stated that properties in this complex are selling for \$400,000 and above. The property at 14-2 Concord Greene is in Good Condition as compared to the other properties resulting in a higher property value than the other properties. The Board agreed that this property was valued correctly within the complex. Mr. Partridge recommended 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 application for 14-2 Concord Greene as recommended by staff.

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

273 ELSINORE ST

Mr. Partridge stated that the applicant filled out the Real Estate Abatement Application but is requesting a Clause 18 Hardship Exemption. We have sent him the information and application for him to file for a Clause 18 Hardship Exemption. Exemption Applications are due to be filed by April 1, 2021. The staff will follow up with him to see if he needs any more assistance. As with all abatement applications even though he did not fill out the correct application for what he wished to apply for, the Board still needs to act on the application based on their decision whether the property value is correct for Fiscal Year 2021. The Board agrees that the property value is correct for Fiscal Year 2021.

On a **MOTION** made by Mr. Herring and seconded by Mr. Kemeza it was **VOTED** to **DENY** the abatement application for 273 Elsinore St. as recommended by staff.

Mr. Matthews – Aye
Ms. Livingston – Aye

Mr. Kemeza - Aye
Mr. Herring - Aye

100 KEYES RD #213

Mr. Partridge stated that the applicant is stating that the condition of the Condominium Complex is poor and a water leak into her unit has caused damage to her shower area. While there was a leak from the above unit, it was a temporary leak that was fixed. A leak in the Bathroom does not factor into our assessments. The applicant received insurance money to repair her shower and has chosen not to do so, as of this date. While ongoing issues with a property may factor into the assessment, maintenance issues can be corrected. The issue of mold damage was raised, but none was reported.

Her property is listed as a Grade 4 and in Fair Condition and is the lowest valued unit of the 1,013 square foot units. These units are selling in the \$600,000 to \$700,000 range. This applicant is also receiving several of the tax exemptions available to her.

On a **MOTION** made by Mr. Herring and seconded by Ms. Livingston it was **VOTED to DENY** the abatement application for 100 Keyes Rd. #213 as recommended by staff.

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

32-3 MAIN ST

32-4 MAIN ST

Mr. Partridge stated that these two properties are commercial condominiums located where Winston Flowers was formerly located. While commercial properties have been affected by the COVID-19 Pandemic, the property valuations for Fiscal Year 2021 are as of January 1, 2020, before the pandemic began. We analyzed the Stabilized Income, Occupancy and Expenses from 2019 Income and Expense Forms for the FY 2021 property values. We will use Income and Expenses from 2020 for the Fiscal Year 2022 property values and will make the adjustments needed due to the pandemic.

Mr. Matthews stated that as a fellow small business owner he is sympathetic to business owners who have seen a decrease in their income due to the pandemic but we are bound by the law to use income information from 2019 for the Fiscal Year 2021 valuations. The Board Members agreed with Mr. Matthews and stated that technically we cannot do anything to adjust commercial property values this year. Mr. Partridge recommended to deny both applications for abatement.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED to DENY** the abatement for 32-3 Main St. as recommended by staff.

Mr. Matthews – Aye

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

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED to DENY** the abatement for 32-4 Main St. as recommended by staff.

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

572 MAIN ST

Mr. Partridge stated the homeowners purchased the property April 20, 2020 for \$865,000 after many reductions in price and an extended period of time on the market. The Fiscal Year 2021 property valuation is \$1,096,200. The location of the property is next to the Railroad Tracks and the Railroad Bridge crossing on Main Street going towards West Concord. He believes the fact of being right next to the Railroad Bridge Crossing was a stronger influence on the reduction in the sale price than just being next to the Railroad Tracks. The land value on this property was given an additional 10% discount because of these two factors. While we cannot reduce the value to the sale price because it occurred in 2020 and the sales used for Fiscal Year 2021 were from 2019, we can offer an abatement for the Railroad Factors that affect this property as these are location issues that cannot be corrected.

The Board stated that they agree this property should receive an abatement due to the factors listed above and encouraged the applicant to apply for abatement next year when the Board will reduce their value to the sale price, as is their policy. Mr. Partridge recommended granting an abatement of \$148,200 for a new property value of \$948,000 for Fiscal Year 2021.

On a **MOTION** made by Mr. Kemeza and seconded by Mr. Herring it was **VOTED to GRANT** the abatement for 572 Main St. as recommended by staff.

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

2320 MAIN ST

Mr. Partridge stated that this is the Valley Sports ice rink property. The applicant is requesting an abatement due to his loss in income, during 2020, due to the pandemic. While the Board recognizes that businesses such as this one are important to maintaining a vital community, we have to follow the law and only use income and expenses from 2019 for the Fiscal Year 2021 valuations. This property is fairly assessed and although it may have vacancy this year we are using stabilized NOI to value the property. This

property also saw a larger income in 2017, 2018 and 2019. Mr. Partridge is recommending to deny this application for abatement.

On a **MOTION** made by Mr. Herring and seconded by Mr. Kemeza it was **VOTED** to **DENY** the abatement for 2320 Main St. as recommended by staff.

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

1249 MONUMENT ST

Mr. Partridge stated that the assessed value of this property is \$1,448,700 and was sold in 2020 for \$1,160,000. Because the sale was in 2020 it was not used in the analysis for Fiscal Year 2021. The taxpayer noted the condition of the property when he purchased the property and Mr. Partridge has visited the property in the past few years. While this is a good solid house, however the property should be listed as average instead of good to account for maintenance that needs to be done on the house. Mr. Partridge is recommending an abatement of \$28,100 and a new value of \$1,420,600.

The applicant also indicated that his property has wetlands. The lot value is based on one buildable lot and an adjustment for wetlands is only made if the excess land is over 75% wet. That is not the case with this property. The value for this property is in the land not the building.

Mr. Matthews stated he wanted to give the applicants an abatement of 50% of the difference between the property valuation and the sale price to get closer to the sale price but not reduce the value to the sale price. This would result in an abatement of \$144,350 and a new value of \$1,304,350. The Board agreed that there is a large difference between the purchase price and the property value and they should approve the abatement of \$144,350.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED** to **APPROVE** the abatement for 1249 Monument St. in the amount of \$144,350.

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

249 MUSTERFIELD RD

Mr. Partridge stated that the applicants purchased the property in 2017 for \$1,725,000 and then made \$350,000 worth of improvements to the property. The current property value is \$2,160,700. The house is in very good condition compared to other houses in the

area that sold for less and are in need of remodeling. The neighborhood where this house lies is a neighborhood with many larger homes.

The Board stated that the model is working and the property is valued appropriately. The sale in 2017 was an off market sale and was not listed under Multiple Listing Services.

Mr. Partridge is recommending to deny the application for abatement because the purchase price combined with the various improvements brings the property valuation to below the total amount spent on the property. This property value is comparable to other similar properties.

On a **MOTION** made by Mr. Herring and seconded by Ms. Livingston it was **VOTED** to **DENY** the abatement for 249 Musterfield Rd. as recommended by staff.

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

324 NASHOBA RD

Mr. Partridge stated that the property was purchased for \$770,000 on December 18, 2020. The realtors on the Board indicated that this was an off market sale and was not listed under Multiple Listing Services. Mr. Partridge reviewed the property and changed the condition of the property from good to average. The applicant indicated that there were wetlands on the property but Mr. Partridge stated that we do not reduce the land value unless the wetlands is 75% of excess land on the property and we do not value land based on the development potential. The market does not recognize an adjustment for wetlands. It is suspected that any decrease in value for wetland s is off set by the increase in value do to quiet enjoyment of the property. Mr. Partridge also stated that this property is in a cul-du-sac surrounded by higher valued properties.

Ms. Livingston asked the board to remember that this is a 2020 sale and was not used in the analysis for Fiscal Year 2021. She stated that the applicant should apply for an abatement next year if they still feel that their property is overvalued. She agreed with Mr. Partridge’s findings.

Mr. Partridge stated that it is the Board’s policy to abate to the sale price when the sale is used in the analysis for the Fiscal Year. This sale was not an open market sale and will not be used in the analysis for Fiscal Year 2022. Mr. Partridge recommended an abatement of \$18,800 to account for reducing the condition of the property from good to average. The new value for Fiscal Year 2021 will be \$828,600.

On a **MOTION** made by Mr. Herring and seconded by Ms. Livingston it was **VOTED** to **GRANT** the abatement for 324 Nashoba Rd. as recommended by staff.

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

654 OLD BEDFORD RD

Mr. Partridge stated that the property sold in 2020 for \$1,415,000 after 4 years on the market. This property is new construction but did not sell for 4 years because it is one of the last houses in the flight path to Hanscom Air Force Base. A runway for Hanscom is located directly behind this house. This property was rented for 4 years before it was sold. Because of the circumstances surrounding the flight path to Hanscom, Mr. Partridge added a factor to the land and building resulting in an abatement of \$304,800 and a new value of \$1,456,400. Mr. Partridge is recommending an abatement of \$304,800 for Fiscal Year 2021. The Board agreed with Mr. Partridge's recommendation.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Kemeza it was **VOTED to GRANT** the abatement for 654 Old Bedford Rd. as recommended by staff.

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

20 PEABODY CT

Mr. Partridge stated that the applicant is stating that similar properties with the same square footage are assessed lower. He reviewed the property and corrected a section on the property record card. The property was listed as having an attached garage and the garage is detached. By making this change the property value was decreased by \$27,200 resulting in a new property value of \$658,100.

The applicant listed properties that he believed were comparable to his. Mr. Partridge reviewed these properties and they were all inferior to the applicant's property. The property at 28 Peabody Ct. does not have a finished basement and no detached two-car garage. The property at 51 Fuller Ln. does not have a finished basement and 25 Fuller Ln. does not have a finished basement and also no garage. The applicant's property has a finish basement and a detached two-car garage resulting in a higher property value than the comparable properties.

The Board agreed that if something is listed incorrectly on the property record card then it needs to be corrected. They agreed with Mr. Partridge that changing the garage from attached to detached would result in a \$27,200 decrease in the property value. Mr. Partridge recommended granting the request for abatement in the amount of \$27,200 resulting in a new value of \$658,100.

On a **MOTION** made by Mr. Kemeza and seconded by Mr. Herring it was **VOTED to GRANT** the abatement for 20 Peabody Ct. as recommended by staff.

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

788 STRAWBERRY HILL RD

Mr. Partridge stated that this property sold on December 7, 2020 for \$1,485,000. The current assessed value of this property is \$1,863,400. The applicant supplied a mortgage appraisal with their application and there were inconsistencies with the adjustments the appraiser made for the property. Comparable sales that were supplied with the appraisal were in various areas of town with only one being in the same area of the property. The one neighborhood comparable had a large adjustment for age even though the age is comparable. The other sales are within the same time frame and did not have an adjustment for age.

Mr. Matthews stated that this property took 4 months to sell and was an open market sale. He noted the large discrepancy between the sale price and the assessed value. Since this was an arms-length transaction Mr. Matthews is proposing an abatement of \$189,200 which is 50% of the difference between the sale price and the assessed value. The Board agreed with Mr. Matthews to grant an abatement of \$189,200 resulting in a new property value of \$1,674,200. The staff will contact the applicant and encourage them to apply for abatement next year as the Board will bring their property value down to their sale price.

On a **MOTION** made by Mr. Herring and seconded by Ms. Livingston it was **VOTED to GRANT** the abatement for 788 Strawberry Hill Rd. in the amount of \$189,200.

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

TOWN ASSESSOR

Mr. Partridge stated that we have completed 30 out of 60 of the abatement applications that have been filed for Fiscal Year 2021. He will have 15 more applications ready for review for our March 9, 2021 meeting. Eight of the applications will need inspections and Mr. Partridge will contact the applicant and give them the option of an in-person inspection with COVID-19 Protocols in place or a Face-Time meeting where the applicant could walk Mr. Partridge around the house.

BOARD COMMENTS

Mr. Matthews asked the Board if they were comfortable reviewing 15 applications per meeting or would like to reduce it to 10 applications. He realizes that each application

takes time to prepare and he did not want to put added pressure on the Board. The Board stated that they were comfortable reviewing 15 applications and would like to complete them as soon as possible. The Board also complimented Mr. Partridge on the thorough explanation he provides with each application.

Mr. Mathews stated he has received a green card with the name of a potential new Board Member. He will contact the potential member and will report back to the Board at the next meeting.

MINUTES

February 4, 2021 – Regular Session & Executive Session

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED** to **APPROVE** the minutes of the regular session and executive session meetings of February 4, 2021.

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

February 11, 2021 – Regular Session

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED** to **APPROVE** the minutes of the regular meeting of February 11, 2021.

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

ADJOURNMENT

On a **MOTION** made by Mr. Herring seconded by Ms. Livingston, it was **APPROVED** by roll call vote:

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

to **ADJOURN** the meeting.

The meeting was adjourned at 5:15 P.M.
Respectfully submitted,

Carolyn H. Dee

Sr. Administrative Assistant