Town of Concord  
Board of Assessors Meeting Minutes  
February 6, 2020

Present: Tom Matthews, Chair, Christian Fisher, William Herring, Susan Livingston and Tory Lambert  
Staff: Lane Partridge, Town Assessor  
Others: Brenda Gould, Romaine Randall, Michael Drake, Guifang Tang and Steven Fusco

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

ABATEMENT APPLICATIONS
Mr. Matthews explained the abatement application review procedure. The Town Assessor will present the application to the Board along with his recommendation. If the applicant is present they will be invited to the table with the Board and present their case. They will have 5 minutes to speak with the Board. After that the applicant will be asked to return to their seat in the audience so that the Board can deliberate in regards to the application. After deliberations the Board will vote on the application.

930 MAIN ST
Mr. Partridge stated that Habitat for Humanity of Greater Lowell Inc. purchased this property on November 28, 2019. While he recognizes Habitat for Humanity as a tax exempt organization, they were not in possession of the property on the assessment date of July 1, 2019, for Fiscal Year 2020. Therefore, this property will not be tax exempt for Fiscal Year 2020 but will be for Fiscal Year 2021. He is recommending to deny the application for abatement.

Ms. Gould, Executive Director for Habitat for Humanity of Greater Lowell, Inc., stated that she understands about the time frame that needs to be met in order to qualify for an exemption for Fiscal Year 2020. She was hoping the Board would make an exception and the money they saved, from paying taxes, would be used to help renovate the house. She stated when the house is completed and sold there will be an affordable deed restriction on it and the new homeowner will pay the taxes. The homeowner will also be eligible for an interest free loan but must live in the home and participate in the renovation. Their plan is to keep the house as is and renovate to modern standards. They are trying to fix the parking situation because of the difficulty entering and exiting the driveway on Main St.

The Board stated that the law was clear and the home would have had to have been owned by Habitat for Humanity of Greater Lowell Inc. by July 1, 2019.

On a MOTION made by Mr. Fisher seconded by Ms. Livingston, it was UNANIMOUSLY VOTED to DENY the request for abatement as recommended by staff.
Mr. Partridge stated that the value of the property, for Fiscal Year 2018 and 2019, was established by the Appellate Tax Board decision to be $710,000. For Fiscal Year 2020 the Board of Assessors voted to begin with the ATB value of $710,000 and add 3% to the value, which was less than the overall town wide increase. This established the Fiscal Year 2020 value as $731,300. Mr. Partridge is recommending to deny the application for abatement.

Ms. Randall stated that she wants her value to increase by the average increase for the town from the time she purchased the property to the present. She also stated that her property is less valuable because she abuts the Assabet River and is downstream from Starmet, a Super Fund site.

While Starmet is a Super Fund site, there has been $125,000,000 used to help clean it up and it has been deemed cleaned to residential standards.

Ms. Randall stated that while her property value increased by 2.5% she has not seen that same increase in the values of her neighbors. She believes her property should be valued at $639,400 for Fiscal Year 2020.

The Board stated that they have seen no evidence that the presence of Starmet has affected the sale of property around the area. The development at Black Birch, off of Forest Ridge Rd., is abutting Starmet and those condominiums are all selling over $1,000,000. The sale prices in Thoreau Hills, which is downstream from Starmet, continues to rise and are much higher than they were in 2007.

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

Mr. Partridge stated that Mr. Drake purchased the property in 2018 for $1,900,000. When a sale occurs in the year used in the analysis it is the Board’s practice to adjust the value to the sale price. Mr. Partridge is recommending abating the value to $1,900,000 for Fiscal Year 2020.

Mr. Drake stated he agreed with the recommendation.

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

Mr. Partridge stated that the home was purchased in 2012 for $2,800,000. The owner then completed $500,000 worth of renovations. The gross area of the home is 17,000 square feet and the living area is 10,000 square feet. The previous homeowner sold the property on January 3, 2020 for $2,500,000. The building is large and is suffering from Functional Obsolescence. With this in mind Mr. Partridge applied a factor of 30% to the building value bringing the value down to $3,064,400. He is recommending an abatement for the property with the new value to be set at $3,064,400.
Ms. Tang presented one property, 193 Monument Farm Rd., which she believed was comparable to her property. This property has 5,000 square feet of living area as opposed to her property which has 10,000 square feet of living area. Mr. Partridge interrupted and asked if his recommendation was acceptable. Ms. Tang misunderstood and thought the recommendation was $3,640,000. When the recommendation was clarified, she agreed.

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

**11 WOODLAND RD**

Mr. Partridge stated that Mr. Fusco purchased the property in 2018 for $690,000. When a sale occurs in the year it is used in the analysis it is the Board’s practice to adjust the value to the sale price. Mr. Partridge is recommending abating the value to $690,000 for Fiscal Year 2020.

Mr. Fusco stated he agreed with the recommendation.

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

**95-205 CONANT ST**

Mr. Partridge stated that this property is an affordable unit in the Conant Crossing Development. The value is determined by a formula based on the HUD median income and the deed rider. The value is not real estate market driven. When the HUD median income increases so does the value. The value of this property is $197,921. He is recommending to deny the application for abatement.

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

**95-410 CONANT ST**

Mr. Partridge stated that he inspected this property before the values were set and reduced the condition from good to average. This unit is one of the largest in the building and is located on the top floor. The value of these condominium units does not increase as the floor level increases, but are all treated equally. The value of this property is $700,700. This property is valued appropriately based on the square footage of the unit. Mr. Partridge is recommending to deny the application for abatement.

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

**14-2 CONCORD GREENE**
Mr. Partridge stated that this property is valued at $347,900. The homeowner stated that her unit faces Baker Avenue and therefore should be valued lower than units that do not face Baker Avenue. There is no evidence in sales to support a discount for units facing Baker Avenue. This unit has a new kitchen and bath and is an end unit. The homeowner is comparing her property to 14-6 Concord Greene which is a center unit and as such has a 5% reduction factor. End Units are valued higher than center units. Mr. Partridge is recommending to deny the application for abatement.

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

57 ORNAC
Mr. Partridge stated that the application was filed by Mark Witkin, a tax representative, and he provided no reason for an abatement on the application. The property had a 3.8% increase in value for Fiscal Year 2020. Mr. Partridge is recommending to deny the application for abatement.

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

4B ORNAC
Mr. Partridge stated that this application was also filed by Mark Witkin and he again provided no reason for abatement on the application. The property had a 2.1% increase in value for Fiscal Year 2020 which is lower than the town average. Mr. Partridge is recommending to deny the application for abatement.

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

152 THE VALLEY RD
Mr. Partridge stated that prior to being sold in 2019 the property had been vacant for 5 years. This resulted in a large amount of deferred maintenance including a failed septic system which Mr. Farbstein had to replace as well as many animals living in the property. Mr. Farbstein is in the process of renovating the property. Mr. Partridge reduced the condition of the property from fair to poor resulting in a new value of $563,600.

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

CONCORD LANDSCAPE CONSTRUCTION
Mr. Partridge stated that this business has been sold and all the equipment had been disposed of prior to 1/1/2019. He is recommending reducing the Personal Property Value to $0 for Fiscal Year 2020.
On a MOTION made by Mr. Herring seconded by Ms. Livingston, it was UNANIMOUSLY VOTED to GRANT the request for abatement as recommended by staff.

MINUTES
January 9, 2020 – Regular Session

On a MOTION made by Mr. Lambert seconded by Mr. Herring it was VOTED to APPROVE the minutes of the regular session of January 9, 2020.

January 9, 2020 – Executive Session

On a MOTION made by Mr. Lambert seconded by Ms. Livingston it was VOTED to APPROVE the minutes of the executive session of January 9, 2020.

MOTOR VEHICLE END OF MONTH REPORTS
Mr. Partridge presented End of Month Reports for Motor Vehicle Excise Tax Abatements for January, 2020 with the following amounts:

2019 - $14,786.17
2018 - $83.85

On a MOTION made by Mr. Fisher seconded by Mr. Lambert, it was UNANIMOUSLY VOTED to APPROVE the motor vehicle excise tax abatements for 2019 & 2018 as designated in the End of the Month Reports for January, 2020 and as listed above.

209 & 29A MUSTERFIELD RD
The Board signed the Release of Liens for the properties at 209 and 29A Musterfield Rd. Both properties have not been under the Forestry Land Designation since 2010. The properties are being sold and subdivided and the title attorney asked for the Release of Liens to clear the titles. Since the properties have been out of Chapter Land for over 5 years the Release of Liens may be processed.

On a MOTION made by Ms. Livingston, seconded by Mr. Herring, it was UNANIMOUSLY VOTED to RELEASE the lien recorded on 10/26/91 for the property located at 29A Musterfield Rd., and the lien recorded on 10/29/91 for the property located at 209 Musterfield Rd.

TOWN ASSESSOR
Mr. Partridge informed the Board that 40 applications for real estate abatement have been filed for Fiscal Year 2020. We have reviewed 12 applications tonight and will be reviewing 10 more the following two meetings. The Board expressed that they would like to review more than 10 at the next meeting and to try to finish up the abatement applications with our February meetings.
BOARD COMMENTS
Mr. Herring stated that a discussion about the use of accessory apartments may come up at a future meeting since there is a Town Meeting Warrant Article addressing this issue. Mr. Partridge stated he is not concerned about any added difficulty in the valuation of accessory apartments.

NEXT MEETING
The next meeting is scheduled for February 13, 2020 at 7:00 P.M. in the Clock Tower Room at the Harvey Wheeler Community Center.

EXECUTIVE SESSION
At 8:02 P.M., on a MOTION made by Mr. Lambert and seconded by Ms. Livingston, it was UNANIMOUSLY VOTED by Roll Call Vote:

Mr. Lambert – Aye
Ms. Livingston – Aye
Mr. Matthews – Aye
Mr. Fisher - Aye
Mr. Herring - Aye

to enter into executive session in compliance with 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 for the purpose of considering CPA Exemption Applications, Statutory Exemption Applications and Appellate Tax Board Cases and to adjourn thereafter.

ADJOURNMENT
The open meeting was adjourned at 8:02 P.M.

Respectfully submitted,

Carolyn Dee
Sr. Administrative Assistant