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 abatement to the Board along with his recommendation. If the applicant is present they will be invited to the table to sit 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 abatement. After deliberations the Board will vote on the abatement.

**77 LOWELL RD**

Mr. Partridge inspected the property and stated that this is the building where Concord Market is located. Mr. White is claiming that the property record card has incorrect measurements for the building per his architect’s plan. Mr. Partridge stated that the plan has incorrect dimensions. When the architect’s dimensions are put into the assessing software a different area is calculated. Mr. Partridge has drawn the sketch in Vision as close to the architect’s dimensions as possible.

Based on the new calculation of square footage he is recommending an abatement of $119,600 resulting in a new value of $3,208,800 for Fiscal Year 2020.

Mr. White spoke and stated that since Mr. Partridge was not a surveyor he believes we have to calculate the square footage based on an actual surveyor’s plans. The architect has calculated approximately 8,000 square feet for the first floor and 4,000 square feet for the second floor. Our calculations are 9,099 square feet for the first floor and 4,479 square feet for the second floor. Mr. White is claiming the effective area for the building is 12,840 square feet. Mr. Partridge stated that our calculation for the effective area is 13,678 square feet. There is an 874 square foot difference between the architect and Mr. Partridge’s calculations. Mr. Partridge stated that while we measure our buildings from the outside, the architect may have used interior measurements.

Mr. White stated that when using the income approach to value he believes the value of the property should be $2,300,000. In calculating that value Mr. White applied an 8% Cap Rate to the Net Operating Income. The Board commented that an 8% Cap Rate on a new building, in Concord, is very high. The Cap Rate in Concord is approximately 5% and based on our income approach to value the property should be valued at $3,208,800. Our value supports the price per square foot that commercial properties are getting in Concord. Mr. White’s income approach to value does not support his request for abatement.
On a MOTION made by Mr. Lambert seconded by Mr. Fisher, it was UNANIMOUSLY VOTED to GRANT the request for abatement as recommended by staff. Ms. Livingston abstained from voting.

**224 MUSTERFIELD RD**
Mr. Partridge inspected the property and stated that Mr. Campagna purchased the property in February 2019 for $1,919,000. While the sale cannot be used in the analysis for Fiscal Year 2020, it should be considered because it is close to the assessment date of January 1, 2019 and there is a large difference between the sale price and the assessed value. Mr. Partridge is recommending an abatement of $295,950 resulting in a new value of $2,214,950 for Fiscal Year 2020.

Mr. Campagna stated that the property had been on the market for over a year before he bought it. The interior was dated and he plans to update it. Houses in the neighborhood are having a difficult time selling. While he is very pleased with the area and the home he believes the assessment should be closer to the sale price.

The Board stated that buyers are looking for houses that are in good condition because construction prices are so high. Properties that are dated are not selling as fast as properties that have been renovated. We will re-examine the model for larger homes for the Fiscal Year 2021 adjustment to values.

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

**7 NIMROD DR**
Mr. Partridge inspected the property and stated that the property sold in 2018 for $1,292,000. It is the Board’s practice to adjust the property value to the sale price if the sale occurred in the year used for the assessments. Mr. Partridge is recommending an abatement of $156,400 resulting in a new value of $1,292,000 for Fiscal Year 2020.

Ms. Klimkiewicz agreed with the recommendation.

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

**1414 MAIN ST**
Mr. Partridge inspected the property and stated that this property received an abatement in 2018 for the condition of the property which was reduced from Good to Fair and given a Grade 5 rating. Mr. Partridge inspected the home in 2018 so he did not need to return this year. The home suffers from deferred maintenance and the condition listing as Fair and Grade 5 reflects that. Mr. Partridge believes this is a fair listing for the property and recommends to deny the application for abatement.
Mr. Winkler compared his property to the property at 80 Highland Street which has recently been renovated. That property sold for $550,000 in 2019 and then was completely renovated. As with his home that home does not have a back yard. He believes his property value should be $709,300 for Fiscal Year 2020. He also believes his 19% tax hike over the last few years is substantial.

The Board stated that his home is more desireable because of the fact that a buyer can walk to town from his location. His home is also a moderately priced home and the demand for those is increasing rapidly.

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

73 CAPTAIN MILES LN
Mr. Partridge stated that he inspected the property just after the sale, so he did not look at it again. He stated that the high end larger homes are not increasing in value as quickly as the lower end homes. He is recommending reducing the value by taking the 2017 sale price and increasing the value by 3%. Mr. Partridge recommended an abatement of $246,400 resulting in a new value of $2,430,800 for Fiscal Year 2020.

Mr. Kelly stated that he paid $2,360,000 for the property in 2017 and he thinks the Fiscal Year 2020 value should be that. While the average increase to property values for Fiscal Year 2020 was 3.6%, he believes his property value should only increase by 1.5%.

The Board stated that larger homes are increasing at a lower rate and this property is located in a subdivision of larger home. It is difficult to calibrate the model for larger homes because there is not much data for sales of larger home. By applying a 3% increase to the value, from the sales price in 2017, the new value for Fiscal Year 2020 would be $2,430,000. Mr. Kelly believes the new value should be based on a 1.5% increase, from the sales price in 2017, resulting in a new value of $2,395,000. By applying a 2.25% increase the new value would be $2,413,199. The Board agreed that the 3% increase is fair for this property.

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

249 MUSTERFIELD RD
Mr. Partridge inspected the property and stated that the property was purchased in 2017 for $1,725,000. Since then the property has been renovated with building permits totaling $423,600. The sales Mr. Soliman referenced on his application are all in inferior neighborhoods and not comparable to his property. Mr. Partridge is recommending to deny the application for abatement.

Mr. Soliman stated that the renovations are not complete on his home and the amount he has spent for renovations so far is $350,000. He compared his home to newer homes that are selling for $2,400,000 and are walking distance to the center of town. He believes his property should be valued at $1,800,000 because other properties in his neighborhood are selling for less than $1,800,000. He compared his property to the Park Lane Neighborhood and stated that his
neighborhood is similar to his and has a land value of $700,000. It was stated that two properties on Musterfield Rd., 29A and 209 Musterfield Rd. are on the market for $2,300,000 and $2,650,000 respectively. There are also 3 houses on the market on Musterfield Rd. for approximately $4,500,000.

The Board stated that although the purchase price was $1,725,000 in 2017 the renovations that he completed including new bathrooms, a new kitchen and an additional garage are the renovations that buyers want. Although he claims the work is not completed he is living in the home and taking advantage of the renovations. The Board agreed to calculate the value for Fiscal Year 2020 as follows:

\[
\text{Sale Price} + \text{Cost of remodeling} + 3\% \times (\text{Average Town Increase}) = \text{New Value for Fiscal Year 2020}.
\]

Using this formula the new value for the property, for Fiscal Year 2020, was proposed to be $2,214,500 resulting in an abatement of $213,900.

On a MOTION made by Ms. Livingston seconded by Mr. Herring, it was
UNANIMOUSLY VOTED to GRANT the application for abatement with an abatement of $213,900 resulting in a new value of $2,214,500 for Fiscal Year 2020.

8 BARTKUS FARM
Mr. Partridge inspected the property and noted the area in the back of the house that Mr. Weng is claiming is incorrectly measured. The unit has 5,192 square feet and the area in question is in the back right corner on the second floor. It has a large dormer and there is approximately 1 foot in the back where you can’t stand up. We are calling the second floor a full story which is consistent with other similar properties. The property at 14 Bartkus Farm sold for $1,010,000 and is considerably smaller than 8 Bartkus Farm. Mr. Partridge is recommending to deny the application for abatement.

Mr. Weng stated that the property at 14 Bartkus Farm is slightly smaller than his property. They get no public services on Bartkus Farm and are not getting the benefit of being closer to Concord Center. The Board stated that the property has received the appropriate property value increases through the years and the condition of the property is good.

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.

106 BRISTER HILL RD
Mr. Partridge inspected the property and stated that the property was purchased in 2019 for $904,000. Everything in the home is original and it is in need of updating. He is recommending to reduce the Grade of the property from 5 to 4 and the condition from Average to Fair, resulting in an abatement of $64,000 and a new value of $915,600 for Fiscal Year 2020.
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.

23 GARFIELD RD
Mr. Partridge stated that the property was purchased in 2018 for $700,000. The property was in
disrepair when purchased and the previous owner was still living there. The property was torn
down and a foundation was built. We have the property listed as 10% complete relating to the
foundation. The tear down purchase price was $700,000 and represents the market value of the
land only. Our value for Fiscal Year 2020 is $512,100. 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.

211 HUBBARD ST
Mr. Partridge inspected the property and stated that it is in very poor condition on the inside. He
observed black mold in the basement and the upper floors are in need of updating. He reduced the
grade of the property to 4 and the condition to fair resulting in an abatement of $108,300 and a
new value of $970,700 for Fiscal Year 2020. Mr. Partridge recommending is to abate the value to
$970,700.

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

166 LAUREL ST
Mr. Partridge stated that Mr. Corbett has decided to withdraw his application for abatement. He is
recommending to deny the application.

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

75 MAIN ST
Mr. Partridge inspected the property and stated it is an old house that was converted to the
Cambridge Savings Bank. The applicant provided no explanation or reason for their request for an
abatement. If the bank were to vacate the property it could easily be converted into retail property.
The property value is similar to other commercial properties in Concord. Mr. Partridge is
recommending to deny the application for abatement.

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

531 MONUMENT ST
Mr. Partridge stated that the homeowner indicated that they believe, based on their statistical model, the property is overvalued. They have made this argument for many years and have challenged their assessment at the ATB and have not been successful. He is recommending to deny the application for abatement.

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

NORTH BRIDGE PODIATRY GROUP
Mr. Partridge stated that this business was closed and the most of the equipment has been sold. The remaining equipment falls below the $10,000 minimum for Personal Property Tax Bills to be issued. A new business is occupying the space at 1732-2 Main St. and they are receiving a separate Personal Property Tax Bill. He is recommending to grant an abatement of $39,250 resulting in a new value of $0 for Fiscal Year 2020.

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

RADIAL ANALYTICS
Mr. Partridge stated that the personal property for this business has been recalculated and the total amount falls below the $10,000 limit required in order to receive a Personal Property Tax Bill. He is recommending to grant an abatement of $20,080 resulting in a new value of $0 for Fiscal Year 2020.

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

TOWN ASSESSOR
Mr. Partridge informed the Board that they will be reviewing 9 applications for abatement at their meeting on February 20, 2020. There are 4 applicants that have not responded to our request for an appointment to inspect the property. Mr. Partridge is recommending to allow the time to review the applications to expire resulting in the applications being deemed denied.

BOARD COMMENTS
Mr. Partridge stated that a TIFF is being drafted for Christopher Heights, the proposed assisted living facility off of Winthrop Street. This would be a good use of the land because it would not put a further burden on town services. The developer is proposing paying the town $75,000 annually for the next 20 years with $10,000 of that going to the Concord Housing Development Corp for the ground rent. The calculated taxes for the proposed development would be around $180,000 annually. The town will be forgoing approximately $2,500,000 taxes over 20 years in support of this project.
A Board Member expressed their desire to have access to the abatement applications at the Board Meeting. While copies of the applications are emailed to the Board prior to the meeting, the original applications are kept by the Town Assessor and are not disclosed publicly at the Board Meeting as they are exempt from Public Records Law. If you have the application and disclose it at a meeting it is now open to the public and anyone can request a copy. The applicants have to have trust that we will not share their applications with anyone and by disclosing them at a public meeting we would be violating that trust. If the Board wished to do that they would need each applicant to sign a waiver stating that they are releasing their application from Public Records Law and their application is now open to the public.

Mr. Partridge stated that Concord is the only town in Massachusetts that does not deliberate on their abatement applications in Executive Session. After concerned taxpayers contacted the Attorney General’s Office in 2002, a letter was sent to the town stating that abatement applications must be deliberated during Open Session. This practice allows Concord to be as transparent as possible. Mr. Partridge stated he does not recommend deliberating on abatement applications in Executive Session. Mr. Partridge has reviewed each application and his recommendation addresses everything in the application. The Board will continue to review abatement applications during Open Session.

**NEXT MEETING**
The next meeting is scheduled for February 20, 2020 at 7:00 P.M. in the Clock Tower Room at the Harvey Wheeler Community Center.

**ADJOURNMENT**
The open meeting was adjourned at 8:35 P.M.

Respectfully submitted,

Carolyn Dee  
Sr. Administrative Assistant