

**Town of Concord  
Board of Assessors Meeting Minutes  
February 21, 2019**

**Present:** Christian Fisher, Chair, Cynthia Rainey, Tom Matthews, Susan Livingston and William Herring  
**Staff:** Lane Partridge, Town Assessor, Rick Ladd, Assistant Assessor  
**Others:** Adam Berger, Mark Hill, Victoria Klimkiewicz, Romaine Randall and Venkata Satyanarayana Kota

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

**MINUTES**

**January 15, 2019 – Regular Session & Executive Session**

On a **MOTION** made by Ms. Rainey seconded by Ms. Livingston it was **VOTED** to **APPROVE** the minutes of the regular session and the executive session of January 15, 2019.

**ABATEMENTS**

Mr. Fisher explained the abatement application review procedure followed by the Board. 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 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 application. After deliberations the Board will vote on the application.

**60 REVOLUTIONARY RD**

Mr. Partridge stated that he has visited the property and noted that it is all original including the boiler, the kitchen and the bathrooms. The property suffers from deferred maintenance and as a result we reduced the condition to Fair from Average resulting in a recommended abatement of \$21,500 for a new value of \$987,700. The sales used in the owner's analysis are not comparable as improved properties and there have been lot sales alone as high as \$1,200,000 in the area.

Mr. Berger, the homeowner, stated that he believes the value of the property should be at the average and median for the Town. He state that his property is currently valued at \$460/ sq. ft. and there are no comparable sales to support that value. He also stated that he has 2.5 acres of land.

Mr. Partridge stated that the sales Mr. Berger used for this appeal are not comparable to his property. We don't value properties based on price per square foot. Building lots on Author's Ridge are valued between \$1 – 1.2 Million. The sales used in the owner's analysis are not comparable as there have been sales as high as \$1,200,000 in the area.

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.

### **107 WESTFORD RD**

Mr. Partridge inspected the property which hadn't been inspected since 2008. He concluded that the grade of the property is high compared to the current housing stock and no work had been done on the property since it had been purchased. He is recommending reducing the grade on the property from 9 to 8 and the condition from Excellent to Very Good. This would result in an abatement of \$290,400 for a new value of \$1,954,700.

Mr. Hill states that the property has been on the market for 2 years with no buyers. He tried to sell it at \$2.2 Million Dollars and it did not sell. He included three comparable properties with his abatement application which he believes show that his property should be valued between \$1.7 Million and \$1.894 Million. He asked the Board if the property value could be lowered to under \$1.9 Million.

The Board stated that the location of this property is highly desirable area of town. The comparable properties he provided do not have as much land as he does. The comparable property he provided on Old Rd. to 9Ac Corner is not comparable to his because of the location. The property on Monument St. he provided might be considered comparable to his. The Board encouraged him to come back next year and they could take incremental steps to get to the lower value he desires.

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

### **7 NIMROD DR**

Mr. Partridge inspected the property in September 2018 as part of an inspection of properties that had been sold. At that time the values had already been finalized and no changes could be made to the property information. He concluded that the grade of the house should be reduced from 7 to 6. He also noted that the property is in a difficult location on the corner of Elm St. but that very few location adjustments have been given in the past. He is recommending reducing the grade from 7 to 6 resulting in an abatement of \$105,500 for a new value of \$1,395,100.

Ms. Klimkiewicz stated that the property had been on the market for 1 year and did not sell. They bought the property for \$1,292,000 in August 2018 and that sale price is relevant and should be a direct comparable to the assessment. Her property is not comparable to other larger estates on Elm St.

The Board stated that the FY 2019 Property Values are based on sales from 2017. They also stated that she got a great value for a new construction property. They stated that if they give her an incremental reduction this year they will most likely go to the sale price for FY 2020, if she applies for an abatement.

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

### **349 HARRINGTON AVE**

Mr. Partridge stated that this property is currently on appeal at the Appellate Tax Board for FY 2018. It has been the Board's practice to deny any subsequent application and let the ATB decide the case.

Mr. Randall addressed the Board and asked for an extra 5 minutes at the end of the meeting to address other issues which she would not elaborate on. The Board all agreed that with such a large agenda that would not be possible at this meeting. She would have to wait until all the abatement applications have been heard and they would schedule her for a future meeting in April or May.

She continued to speak about her property. She purchased the property in 2007 for \$595,000. She received an abatement in 2009 which reduced the property value to \$584,000. She stated that her property does not fit well into the Concord formula. She also stated that her property is 100% Flood Plain although she does not carry any flood insurance on the property. She stated that she does not have to carry any flood insurance because her house is ½ inch out of the flood plain and it is grandfathered in. To her the land is a liability not an asset.

The Board agreed to wait until the property is heard by the Appellate Tax Board. They told her she would need to file with the ATB for this year also. Last year's filing does not carry over to this year. She expressed her desire to come to a compromise with the Board and they agreed that her view of the value and their view is very different and it is best to let the Appellate Tax Board decide.

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

### **50 BLACK HORSE PLACE**

Mr. Partridge stated that the 2018 sales indicate that the Duplex Units in this Condominium Complex are selling for a lot less than the free standing units. He has applied a 5% reduction to all the duplex units. He is recommending reducing the value by 5% resulting in an abatement of \$34,700 for a new value of \$671,200.

Mr. Kota agreed with Mr. Partridge's recommendation.

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

### **57 BRISTERS HILL RD**

Mr. Partridge stated that the property was purchased in 2017 for \$1,560,000. As has been the Board's practice in the past when the sale price is in the year of assessment they generally abate

the value to the sale price. He is recommending an abatement of \$78,800 for a new value of \$1,560,000.

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

### **142 CAMBRIDGE TURNPIKE**

Mr. Partridge visited this property and noted that the property looked worn due to the fact that it has been rented for the past 10 years. The property had been on the market in 2016 and 2017 and did not sell. He stated that the proposed road construction on Cambridge Turnpike may have affected the sale of the property. The road construction is currently delayed because all the resources of the gas company were dealing with the gas explosions in Lawrence and Andover in September.

He asked the Board to consider a temporary reduction in the land value for the street for FY 2020 while the construction is ongoing. It was asked if Hawthorne Ln. should be considered with that temporary reduction and the Board did not agree because they have an entrance and exit away from Cambridge Turnpike by using Lexington Rd. Only those whose only entrance and exit from there street is by way of Cambridge Turnpike should be considered. The Board agreed to discuss this further at a future meeting.

Mr. Partridge recommended reducing the grade of the property from 7 to 6 and the condition of the property from Very Good to Good resulting in an abatement of \$140,500 for a new value of \$1,759,000.

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

### **330B COMMONWEALTH AVE.**

Mr. Partridge stated that this property was given an abatement in 2017 by reducing the complex factor by 5% and that has not changed. The value increase is due to the Condominium Base Rate increasing from \$282 to \$308 per square foot. He is recommending to deny the application.

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

### **91-B1 LOWELL RD**

Mr. Partridge stated the assessed value of this property has not changed in three years. This application was filed by a law firm with no explanation of why they believe the property is overvalued. The new market, Concord Market, was built to block the building occupied by Rite Aid. Rite Aid is still leasing the property at the current time. If Rite Aid leaves the building the Board agreed that the owner would have a difficult time getting a tenant to rent the space. Mr. Partridge recommended to deny the application.

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

**1235-5 MONUMENT ST**

Mr. Partridge visited this property and stated that it is a very large house with a living room that is 52 feet wide and the depth of the structure. The property is over 11,000 square feet of living space and does not have a floor plan that is desirable to current buyers. The Master Suite is the entire left wing of the property. The current owners paid \$3,900,000 in 2015. They are requesting a reduction down to \$2,900,000.

Although he does not usually recommend this Mr. Partridge is suggesting putting a 15% Functional Obsolescence on the house value. The house is out of date and not desirable due to its size and layout. It has been on the market for 2 years. The owners do not live there and the condition of the property is dated. Mr. Matthews stated that in today's market the condition of the property is more important to the buyer than the Functional Obsolescence.

Mr. Partridge is recommending reducing the value by 15% by placing a Functional Obsolescence on the house value resulting in an abatement of \$513,700 for a new value of \$3,945,500.

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.

**111 PARTRIDGE LN**

Mr. Partridge stated that the property is currently listed correctly in our system. The property at 10 Partridge Lane sold in May 2018 for \$1,300,000 and 111 Partridge Lane is 1,668 square feet bigger than the sale. He is recommending to deny this application.

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

**42 PINE ST**

Mr. Partridge stated that this is a new Condominium Unit that sold in March 2018 for \$885,000. This is a very nice unit and as we normally would not look at a 2018 sale for assessment purposes, because the general condominium market was used to set the value, we should adjust the complex factor to get the property more in line with the sale price. This is a unique property as it was a barn that was converted to a condominium and there are not many other properties to compare it to. Mr. Partridge recommended reducing the complex factor resulting in an abatement of \$45,600 for a new value of \$885,000.

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.

**555 VIRGINIA RD**

**561 VIRGINIA RD**

**575 VIRGINIA RD**

Mr. Partridge explained that the Board had previously agreed on the FY 2019 values in order to settle the previous fy2018 abatement applications. He is recommending the following reductions in value as per the agreement the Board granted in 2018:

555 Virginia Rd. – Value reduction of \$73,600 resulting in a new value of \$5,195,100  
561 Virginia Rd. – Value reduction of \$102,900 resulting in a new value of \$7,108,300  
575 Virginia Rd. – Value reduction of \$102,900 resulting in a new value of \$7,253,300

On a **MOTION** made by Mr. Matthews, seconded by Ms. Livingston, it was **UNANIMOUSLY VOTED** to **GRANT** the request for abatement as per the agreement signed by the Board of Assessors.

**MOTOR VEHICLE END OF MONTH REPORTS**

Mr. Partridge presented End of Month Reports for Motor Vehicle Excise Tax Abatements for January 2019 with the following amounts:

2016 - \$ 100.00  
2018 - \$12,402.82

On a **MOTION** made by Ms. Livingston, seconded by Mr. Matthews, it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle excise tax abatements for 2016 and 2018 as designated in the End of the Month Report for January 2019 and as listed above.

**TITLE V BETTERMENT LOANS**

Mr. Partridge presented a letter from Cheryl Robertson, Deputy Tax Collector, concerning two Betterment Loans in the amount of \$30,000 each that were incorrectly levied to 313 Heaths Bridge Rd. and 9 Stacey Circle. Ms. Robertson is asking that the Board rescind these betterments for these two properties.

On a **MOTION** made by Ms. Rainey, seconded by Ms. Livingston, it was **UNANIMOUSLY VOTED** to **APPROVE** the rescission of betterments incorrectly assessed to 313 Heaths Bridge Rd. and 9 Stacey Circle.

**95 CONANT ST UNIT 410**

The Board was informed of an abatement application for 95 Conant St. Unit 410 that was submitted on February 12, 2019, which is after the due date of February 1, 2019. The Board has no jurisdiction with which to act on this application nor discuss the contents of the application. If the owner of the property wishes to file at the Appellate Tax Board he would have to demonstrate

that there was a good reason why he could not meet the deadline of February 1, 2019. We will send a letter to the owner of the property and inform him of both of these factors.

**BOARD COMMENTS**

The Board mentioned Town Meeting Warrant Articles 23 -26, which are sponsored by the Affordable Housing Committee, to put a Transfer Tax on properties which are sold in Concord. This is a Home Rule Petition which would need to be approved at the Town Meeting. We will put the discussion of this issue on the agenda for the next Board Meeting as the public needs to be better informed about this issue before voting on it at the Town Meeting.

**NEXT MEETINGS**

The next meetings were scheduled for March 14, 2019, March 28, 2019, April 2, 2019 and April 25, 2019.

**EXECUTIVE SESSION**

At 8:20 P.M., on a **MOTION** made by Ms. Rainey and seconded by Ms. Livingston, it was **UNANIMOUSLY VOTED by Roll Call Vote:**

Mr. Matthews – Aye  
Ms. Rainey – Aye  
Ms. Livingston- 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.

**The Board Entered the Executive Session**

Respectfully submitted,

Carolyn Dee  
Sr. Administrative Assistant