

**Town of Concord
Board of Assessors Meeting Minutes
March 25, 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 4:02 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, March 25, 2021 at 4:02 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
Mr. Partridge - Aye
Ms. Dee - Aye

ABATEMENT APPLICATIONS

Mr. Matthews explained the rules for the abatement hearings stating that Mr. Partridge will present the application to the Board and make his recommendation as to the outcome. The Board will then deliberate regarding the application and come to a conclusion based on the information the applicant has presented. The applicant will not be allowed to comment on their application before the Board will vote.

51 BLACK DUCK RD

Mr. Partridge stated that this property is valued at \$758,000 for Fiscal Year 2021. The property was purchased by the homeowners June 26, 2020 for \$655,000. The homeowners provided a mortgage appraisal with their application which listed the value of the property as \$675,000, for mortgage purposes. Mr. Partridge reviewed the property and stated that the information on the property record card is correct. As with other

properties, the Board has reviewed the application, this area of town continues to be a desirable area to purchase a home. Because the sale was in 2020 it was not used in our analysis for Fiscal Year 2021. Mr. Partridge recognizes that the sale price is significantly lower than the assessed value and recommends splitting the difference in half and granting an abatement in the amount of \$41,500, for a new value of \$716,500. The Board agrees with Mr. Partridge's recommendation for this property and states that the model should adjust accordingly next year or the homeowner will need to apply for an abatement in Fiscal Year 2022.

Mr. Herring stated that he looked at comparable properties on Minot Rd. and stated that the Board should review land values on Black Duck Rd. and Minot Rd. next year because as the properties are comparable, the land values on Black Duck Rd. are higher than the land values on Minot Rd. Mr. Partridge stated that the land value for this property is higher because the size of the land is larger than the properties on Minot Rd. Properties in general may have wetlands or ponds, but we do not adjust land values for that reason. The market does not justify adjustment for wetlands as the quiet enjoyment increases the value of the property. The Board agreed with Mr. Partridge's recommendation for abatement.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Kemeza it was **VOTED to GRANT** the abatement for 51 Black Duck Rd. as recommended by staff.

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

326 CATERINA HTS

Mr. Partridge stated that this property is valued at \$1,634,200 for Fiscal Year 2021. The property was purchased by the homeowners on July 24, 2020 for \$1,215,000. The property is a modern style home that suffers from deferred maintenance. There are many leaking skylights on the property and electricity is the main source for heat in the house. The house has areas that are cold and areas that are not heated. The homeowners provided a mortgage appraisal which used sales that were outside the market area of the home. Due to the condition of the property and the fact that many repairs need to be made Mr. Partridge is recommending an abatement of \$209,600 for a new value of \$1,424,600.

Ms. Livingston stated that the property was marketed with a disclosure that one of the rooms was not heated and that fact should not factor into the reason for granting the abatement. This is also a very large home in a neighborhood of large homes.

The Board stated that although the disclosure was made prior to the sale, this was a 2020 sale and we should remain consistent and grant some relief for the deferred maintenance

and the large difference between the sale price and the assessed value. The Board agreed with Mr. Partridge's recommendation.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED** to **GRANT** the abatement for 326 Caterina Hts. as recommended by staff.

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

93 COOLIDGE RD

Mr. Partridge stated that this property is valued at \$2,382,400 for Fiscal Year 2021. The property was vacant for 4 years before a builder obtained an order to demolish the building. The builder did not purchase the property at the end of the one year demolition period and the building was not demolished. Instead the property was sold on October 30, 2020 for \$1,600,000. The property was in need of extensive repairs and the current owners decided to remodel the property, after the sale. When Mr. Partridge visited the property it had been remodeled and the house was not in the same condition as when it was purchased.

Although the property was sold for lower than the current value the Board cannot adjust to the sale price because the sale was in 2020. Also, as the property was remodeled after the sale it is not the same property it was when it was purchased. After inspection Mr. Partridge changed the style of the house to Century, the Grade to 6 and the Condition to Average resulting in an abatement of \$382,400 for a new property value of \$2,000,000. Mr. Partridge is recommending an abatement of \$382,400 for a new value of \$2,000,000.

The Board concluded that they will not be able to keep the value at the sale price for Fiscal Year 2022 because the property was remodeled after the sale. The Board agreed with Mr. Partridge's recommendation.

On a **MOTION** made by Mr. Kemeza and seconded by Mr. Herring it was **VOTED** to **GRANT** the abatement application for 93 Coolidge Rd. as recommended by staff.

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

39 COTTAGE ST

Mr. Partridge stated that this property is valued at \$982,500 for Fiscal Year 2021. The homeowner is claiming that the property record card is incorrect and there is only 1

chimney on his house and the value of the wood stove is \$0. Mr. Partridge visited the property and addressed the homeowner's issues by stating that the wood stove is not currently being assessed and the reason he is assessed for two chimney's is because there are two chimney's on the property, one in the rear and one on the left side of the house. This is an older home with an addition on the back. He stated there are issues with the condition of some parts of the property including one bathroom that has not been updated. He stated that while this home is similar to a Cape Cod or Colonial style home, its current classification as Old Style, which fits the description best. This is a great location where homes are selling quickly and above their asking price. Mr. Partridge is recommending changing the condition of the house from Very Good to Good for an abatement of \$37,000, resulting in a new value of \$945,500. The Board agreed with Mr. Partridge's recommendation.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED to GRANT** the abatement for 39 Cottage St. as recommended by staff.

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

20 FLINT RD

Mr. Partridge stated that this property is valued at \$2,525,600 for Fiscal Year 2021. This property was purchased by the homeowner on December 7, 2020 for \$1,850,000. We have no record of this property being inspected since it was built in 1998. Mr. Partridge visited the property and made adjustments to the property record card including changing the Finished Upper Story to a Finished $\frac{3}{4}$ story, the condition from Very Good to Average and the grade from 9 to 7. No updating has been done to this property since it was built.

The Board stated that although this property is in an area of larger homes, the cost of renovations to a larger home are deterring people from purchasing them. Larger homes that are in need of renovations are selling for bargain prices. Because of the renovations that need to be done to the property Mr. Partridge is recommending an abatement of \$295,600, resulting in a new value of \$2,230,000. The Board agreed with Mr. Partridge's recommendation.

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

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

8 JONAS BROWN CIRCLE

Mr. Partridge stated that this property is valued at \$2,717,000 for Fiscal Year 2021. This property was purchased by the homeowner on September 17, 2020 for \$2,220,000. This is a very large home which has not be updated. The property has not been inspected since 2004. Mr. Partridge visited the property and stated that the property was found to be in good condition but the layout and style was dated. The sale price represents the current market where older homes, that have not been updated, are less desirable than newer homes or ones that have been updated. Noting the condition of the property Mr. Partridge lowered the grade from 9 to 7 and the condition from Excellent to Good. Mr. Partridge is recommending an abatement of \$295,800 resulting in a new value of \$2,421,200.

The Board stated that older homes that have not been updated are less desirable in the current market. This home is also a larger home and because of the cost to repair larger homes buyers do not want to take on that task when they purchase a home. The Board agreed with Mr. Partridge's recommendation.

On a **MOTION** made by Mr. Herring and seconded by Ms. Livingston it was **VOTED to GRANT** the abatement for 8 Jonas Brown Circle as recommended by staff.

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

831 MAIN ST

Mr. Partridge stated that this property is valued at \$1,097,900 for Fiscal Year 2021. He has reviewed the property and determined that the style of the property was not correct. The property was listed as an Old Style home but has more characteristics of a Colonial style home. He changed the style from Old Style to Colonial resulting an abatement of \$177,100. Mr. Partridge is recommending an abatement of \$177,100 for a new value of \$920,800.

The Board questioned whether a factor was given to the land because of its close proximity to Route 2. Mr. Partridge stated that in order for a property to receive a discount to their land value the property must touch Route 2. This property does not touch Route 2 and therefore is not given a factor on their land value. The Board agreed with Mr. Partridge's recommendation.

On a **MOTION** made by Mr. Herring and seconded by Mr. Kemeza it was **VOTED to GRANT** the abatement for 831 Main St. as recommended by staff.

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

33 MIDDLE ST

Mr. Partridge stated that this property is valued at \$1,612,200 for Fiscal Year 2021. The homeowners purchased the property on October 15, 2020 for \$1,412,500. Because the sale was in 2020 it can not be used in Fiscal Year 2021 as an indication of what the sale price would be. This sale will be used in the analysis of sales for Fiscal Year 2022. Mr. Partridge is recommending splitting the difference between the assessed value and the sale price and granting an abatement of \$100,000 for a new value of \$1,512,200. We will suggest to the homeowners that they apply for an abatement in Fiscal Year 2022 and the Board will abate the value down to their sale price. 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 33 Middle St. as recommended by staff.

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

50 MUSTERFIELD RD

Mr. Partridge stated that this property is valued at \$2,499,800 for Fiscal Year 2021. This property has not been inspected for many years. It is located in one of the most desirable neighborhoods in town. The homeowners used price per square foot to compare their home to other similar homes. When valuing properties price per square is not an accurate tool to use. There are many other factors that go into the value of a home including all the Construction Details which can raise or lower the value of a home.

When valuing land, the first 80,000 square feet is considered the building lot and is valued at the building lot price for the neighborhood. The rest of the land is considered excess and is valued at \$37,300/acre for Fiscal Year 2021. The Board agreed that the property is in a desirable location making it a very appealing property but deferred maintenance may warrant a reduction in the property value.

After reviewing the property Mr. Partridge found some changes that needed to be made to the property record card. This property was last sold in 2008 for \$2,300,000. While the changes he is proposing would bring the value to below the 2008 sale price he feels that the changes to the card are warranted due to the condition of the property. This is a Contemporary/Modern home with unused levels of living. The changes include reducing the Grade from 9 to 7 and the Condition from Excellent to Good. Mr. Partridge is recommending an abatement of \$231,800 for a new value of \$2,268,000. The Board agreed with Mr. Partridge's recommendation.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED** to **GRANT** the abatement for 50 Musterfield Rd. as recommended by staff.

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

350 SIMON WILLARD RD

Mr. Partridge stated that this property is valued at \$3,138,600 for Fiscal Year 2021. The homeowners purchased the property on April 9, 2020 for \$2,675,000. The sale price will be used in the analysis for Fiscal Year 2022. Price per square foot is not an effective tool to use when valuing property because Concord is such an eclectic town with many different styles of homes within the housing stock. Land is valued based on a prime building lot with the rest considered excess land. Location is also a large factor when valuing land based on the desirability of certain areas of town.

Mr. Matthews stated that using a price per square foot to value condominiums is an effective tool in buildings with many similar units. It is not an effective tool to use when valuing single family homes. He also stated that many of today’s buyers are coming from large metropolitan areas because of the quiet enjoyment of a town such as Concord. The seller of this property was eager to sell because of the COVID-19 pandemic.

Mr. Partridge is recommending splitting the difference between the assessed value and the sale price and granting an abatement for \$231,800 for a new value of \$2,906,800. The Board agreed with Mr. Partridge’s recommendation.

On a **MOTION** made by Mr. Kemeza and seconded by Mr. Herring it was **VOTED** to **GRANT** the abatement for 350 Simon Willard Rd.as recommended by staff.

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

5 THORNTON LN

Mr. Partridge stated that this property is valued at \$742,900 for Fiscal Year 2021. He inspected the property and determined that there were 2 bedrooms in this unit and not 3 as stated on the property card. Changing the bedroom count will not change the value of the property because we value condominiums on a square foot basis.

This Condominium Complex has had issues in the past with unit owners trying to add on additions and not being able to because there are only 19 bedrooms allowed in the entire complex. A bedroom is considered a room with a window and a closet. We do not count

bedrooms in basements because they are not above ground. Upon his inspection Mr. Partridge noticed 2 other rooms that may be considered bedrooms but were being used for other purposes. He will keep the bedroom count at 2 but this will result in no changes to the property value. Mr. Partridge is recommending to deny the application for abatement. The Board agreed with Mr. Partridge's recommendation.

On a **MOTION** made by Mr. Herring and seconded by Ms. Livingston it was **VOTED** to **DENY** the abatement for 5 Thornton Ln. as recommended by staff.

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

MINUTES

The Board will review and vote on the minutes for March 9, 2021 and March 25, 2021 at their next meeting.

CHAPTER LAND LIENS

The Board approved the Chapter 61B Liens for the following properties:

90 Crowell Farm Rd.
555 Hugh Cargill Rd.
82 Shadyside Ave.

The properties were accepted into the Chapter 61B program at an earlier Board Meeting and the Board Members now need to sign and notarize the lien documents. Ms. Dee will arrange with the Board Members how to get the documents signed by them and she will submit them to the Registry of Deeds for recording.

TOWN ASSESSOR

Mr. Partridge stated that there are 3 abatement applications left to be processed. He has visited 2 of the properties and will be visiting the final property within the next few weeks.

NEXT MEETING

The next Board of Assessors meeting was scheduled for Thursday, April 15, 2021 at 4:00 P.M. by Zoom Conferencing.

EXECUTIVE SESSION

At 5:02 P.M. a **MOTION** was made by Mr. Kemeza to enter into executive session to consider Statutory Exemption Applications, Community Preservation Surcharge Exemption Applications and Appellate Tax Board Cases, in compliance with the 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 to adjourn the meeting from the

Executive Session. The motion was seconded by Ms. Livingston and it was **UNANIMOUSLY VOTED** by Roll Call Vote:

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

The Board entered the executive session at 5:02 P.M.

Respectfully submitted,

Carolyn H. Dee
Sr. Administrative Assistant