

**Town of Concord
Board of Assessors Meeting Minutes
March 28, 2019**

Present: Christian Fisher, Chair, Cynthia Rainey, Tom Matthews, Susan Livingston and William Herring
Staff: Lane Partridge, Town Assessor, Rick Ladd, Assistant Assessor
Others: Emily Phillips, Mike Phillips, Kelly McKee, Michael Drake, Nancy Kerr, Richard Warren, Srinath Tupil, Ben Metcalf, Peter Gifford, Greg Guarriello and Andrew Herchek.

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

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 may deliberate in regards to the application. After deliberations the Board will vote on the application.

176 PARTRIDGE LN

Mr. Partridge stated that he had visited the property and concluded that while the house is one of the nicest on the street it is valued to high compared to the sale of a Cape Cod Style home at the beginning of the street. He is recommending lowering the grade of the house from 8 to 7 resulting in an abatement of \$144,500 with a new value of \$1,628,300.

Mr. and Mrs. Phillips, the homeowners, stated that their property value has increased 40% over the last 5 years. They have done no major renovations during the last 5 years and their property value is 30% higher than the mean and median on a per square foot basis. They are curious as to why their house is assessed so much higher than others in the neighborhood.

Mr. Partridge stated that after he visited the property he concluded that Grade 8 was too high for the property. He also emphasized that we do not value homes on a square foot basis because other factors go into the value of the property. The Board noted that the property is almost 6,000 square feet and its' proximity to town is desirable.

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.

184 HUBBARD ST

Mr. Partridge stated that he had visited the property. The property sold for \$1,269,000 in 2018. The information provided in the application is for 2018 sales not 2017. The property value is correct for Fiscal Year 2019 and he is recommending to deny the application for abatement.

Ms. McKee, the homeowner, stated that the property does not have a garage and there is not as much living space in the basement as listed on the property record card. The Board stated that we do not have a garage listed on the property record card and the unfinished space in the basement is listed as an unfinished storage area. The living space in the basement is listed accurately.

Ms. McKee asked the Board if being on Thoreau St. and near the train impacts the value of the property. The Board stated that the train is not a detriment to the property value on her side of the street. They also stated that this area of town is close to the best amenities in Concord. They encouraged Ms. McKee to file an abatement application for Fiscal Year 2020 where the Board will most likely grant her an abatement equal to the sale price in 2018.

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.

1200 MONUMENT ST

Mr. Partridge stated that he had visited the property and the listing for the property is correct. The property sold in 2018 for \$1,922,500. The difference between the assessed value of \$2,424,600 and the sale price is difficult to justify. Mr. Partridge is recommending to deny the application for abatement.

Mr. Drake, the homeowner, stated that he purchased the property in 2018 after it had been on the market 4 separate times. He wanted to emphasize to the Board that there is a wide discrepancy between the sale price and the assessed value for FY 2019. He also stated that there was \$25,000 worth of personal property that was included in the sale price of the property.

The Board stated that the model fits for this Fiscal Year but the neighborhood is correcting down as opposed to Hubbard Street, a property they discussed earlier, where the sale prices keep rising. Mr. Partridge stated that if we change the grade of the house from 7 to 6 this would result in an abatement of \$263,000 for a new value of \$2,161,600. The Board encouraged Mr. Drake to file for an abatement in FY 2020 as the Board will most likely lower his value, for that year, to the sale price.

On a **MOTION** made by Ms. Livingston, seconded by Mr. Matthews, it was **UNANIMOUSLY VOTED** to **GRANT** the request for abatement in the amount of \$263,000 as stated above.

25 UPLAND RD

Mr. Partridge stated that he had visited the property and noted that there are two structures on the property, the main house and a garage structure with a finished area. He is recommending

reducing the condition of the main house from very good to good and reducing the finished area over the garage resulting in an abatement of \$144,500 with a new value of \$1,628,300.

Ms. Kerr and Mr. Warren, the homeowners, asked some questions of the Board concerning how the structure is judged. The Board stated the grade is calculated based on the quality of construction of the dwelling. Although the property needs routine maintenance we judge the overall condition of the property not individual issues. An average home in Concord is graded a 5 or 6. This property is within walking distance to West Concord and that is a desirable location.

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.

20 LANG ST

Mr. Partridge stated that he had previously visited the property for an abatement application and subsequent Appellate Tax Board Case. The property was purchased in 2015 and has since been extensively renovated. The abated value last year was \$1,381,400 which was a settlement of the Appellate Tax Board Case. This area has had several high end sales over the last year. Mr. Partridge is recommending to deny the application for abatement.

Mr. Tupil, the homeowner, stated that he was surprised that the value went from \$1,381,400 to \$1,549,000 in one year. Mr. Partridge stated that the value of \$1,381,400 was a settlement for the Appellate Tax Board case and was not the true market value for last year. Sales on Munroe Place, Bow St. and Martin Rd. show that area is a very desirable area and buyers are willing to pay high prices due to the proximity to the downtown area. The Board stated that this is a lovely home as the renovations have maintained the original architecture of the home.

The Board stated that the comparable properties Mr. Tupil noted in his application are not in the same market area of his home. The walkability factor to the downtown area is a driving force behind home sales in his area. We have to follow the model that the Department of Revenue sets for us and the settlement value for last year was not the true market value.

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.

550 OLD BEDFORD RD

Mr. Partridge stated that he had visited the property and abatements had been given on the property in FY 2017 and FY 2018. There is already a discount given due to the property being under a flight path for Hanscom Field. The property is listed as a Grade 4 in fair condition. Mr. Partridge is recommending to deny the application for abatement.

Mr. Metcalf and Ms. Jammal, the homeowners, stated that the home is 250 years old and they believe the true market value is \$575,000 which is their 2016 sale price.

The Board stated that the value of the property has increased by \$4,000 from last year which basically results in a 0% increase from last year. They believe \$672,100 is the fair market value for the property.

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

1171 MONUMENT ST

Mr. Partridge stated that he had previously visited the property and the comparable properties that the homeowner provided are not in the same market area as his property. The value of the land on Monument Street accounts for a large portion of the total value of the property. Mr. Partridge is recommending to deny the application for abatement.

Mr. Gifford, the homeowner, stated that his property has no frontage on Monument Street and he has a permanent easement to gain access to his property from the property in front of his. He has 3.67 acres of land which contains some wet lands and his house has 1,600 square feet of living space. The property across the street from his has been on the market with little interest from potential buyers.

The Board stated that he cannot compare properties on Lowell Rd. and Spencer Brook Rd. to his property. Mr. Gifford asked what the building lot value for a property on Spencer Brook Rd. was and Mr. Partridge responded \$398,000. He stated that Monument St. is 3 times that value. The Board stated that the land value is what is driving the value of this property. His property value is composed of a building lot and some excess land. The value of the excess land is \$129,700. Land values continue to increase which accounts for his property value increase.

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

13 GARLAND RD

Mr. Partridge stated that he has visited the property and the property sold in 2017 for \$1,390,000. The house has an unusual layout which makes it difficult to assess. The Board's practice has been to abate a property value to the sale price if the sale year was used in the sales analysis for the Fiscal Year. Mr. Partridge is recommending to grant an abatement of \$211,700 resulting in a new value of \$1,390,000.

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.

37A CAMBRIDGE TPKE

Mr. Partridge stated that 37A Cambridge Turnpike and 383 Cambridge Turnpike sold together in 2017 for \$1,190,000. He is recommending lowering the value of the property to be in line with the sale price resulting in an abatement of \$14,600 with a new value of \$43,900.

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.

383 CAMBRIDGE TPKE

Mr. Partridge stated that 37A Cambridge Turnpike and 383 Cambridge Turnpike sold together in 2017 for \$1,190,000. He is recommending lowering the value of the property to be in line with the sale price resulting in an abatement of \$93,600 with a new value of \$1,146,100.

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.

475 MONUMENT ST

Mr. Partridge stated that the homeowner is claiming that the property is unbuildable. She has not produced any documentation proving that the property is unbuildable. The Wetlands Protection Act does not say that you cannot build on a property it says that there will be certain conditions on which you can build on a property. Mr. Partridge is recommending to deny the application for abatement.

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

531 MONUMENT ST

Mr. Partridge stated that the homeowners have filed abatement applications and filed with the Appellate Tax Board for several years. Their property is a deck house with a 2 acre lot which is valued correctly. Mr. Partridge is recommending to deny the application for abatement.

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.

378 PLAINFIELD RD

Mr. Partridge visited the property and stated that the house has not been inspected in over 10 years. The house was rented and is suffering from deferred maintenance. He is recommending reducing the grade to 4 and the condition to fair resulting in an abatement of \$63,500 with a new value of \$839,500.

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

65 WOODLAND RD

Mr. Partridge stated that the property was purchased in 2016 and we gave them an abatement to the sale price last year. The property is now being valued by the computer model. The property is a Grade 2 with a small lot, similar to other properties on the street. There have been no

improvements to the property as no building permits have been issued. The value of the property is correct and Mr. Partridge is recommending to deny the application for abatement.

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.

MINUTES

March 14, 2019 – Regular Session

On a **MOTION** made by Ms. Rainey seconded by Mr. Matthews it was **VOTED** to **APPROVE** the minutes, with changes, of the regular session of March 14, 2019.

March 14, 2019 – Executive Session

On a **MOTION** made by Ms. Rainey seconded by Mr. Matthews it was **VOTED** to **APPROVE** the minutes of the executive session, with changes, of March 14, 2019.

TOWN ASSESSOR

Mr. Partridge stated that we have a meeting on April 2, 2019 and we should be able to finish the abatement applications for FY 2019. One of the remaining applications will be considered deemed denied on May 1, 2019 as the homeowner has not responded to our numerous attempts to make an appointment to inspect the property. The Board does not have enough information to act on the abatement application and the policy has been if Mr. Partridge does not gain access to the property they will not act on or deny the application. We are now on a 6 year cyclical program to access every home in Concord.

The next thing we need to do is get the tax bills out for 1st Quarter FY 2020, July 1, 2019. Building Permit activity will be completed by June 30, 2019. As of now we are at 97% to 98% of full market value but the values of properties are decreasing. As the values decrease there will be more of a burden on the middle income homeowners. The Commercial Properties remain the same and if those values do not increase the burden will go to the residential properties.

BOARD COMMENTS

This is Ms. Rainey's final meeting with the Board as she has been elected to the School Committee. The Board expressed their gratitude to her for her many years of public service, she will be missed. The Board welcomed Mr. Herring as the newest member of the Board of Assessors. They look forward to working with him.

AFFORDABLE HOUSING TOWN MEETING WARRANT ARTICLES

The Board discussed the following Town Meeting Warrant Articles:

- Article 23 – Appropriate Funds for Affordable Housing Development
- Article 24 – Authorize to establish a Municipal Affordable Housing Trust Fund
- Article 25 – Real Estate Transfer Tax
- Article 26 – Building Permit Fee Surcharge

They need to decide whether to endorse the articles or not or to offer no comment. Mr. Fisher quoted his notes from taking Assessor's Course 101 and asked the question, how do these articles affect what we do as Assessor's? The Board stated that the transfer tax will have an effect on who buys properties in Concord. They stated that this is not the right time for a transfer tax as it will be putting more burden on the taxpayers. Is taking a position on these articles part of the job of the Board of Assessors? Ms. Rainey stated that she would be willing to speak at Town Meeting about the impact to the town, as a citizen, not a member of the Board of Assessors. These articles are being rushed and most people do not understand the impact it will have as it will make Concord less affordable than it is right now.

The Board's option at Town Meeting are to support the 4 articles, not to support the 4 articles or draft a response from the Board as to the impact the 4 articles will have on the town. It was agreed that the Board is best suited to comment on what effect the passage of these articles will have on the value of homes in Concord.

Ms. Rainey suggested that something be written and forwarded to Mr. Fisher for circulation among the Board. The Board may then comment to Mr. Fisher but not talk about it amongst themselves. Mr. Matthews stated that he believes Article 26 pertaining to the Building Permit Fee Surcharge should be amended as the proposed fees are too high. He is not in favor of a transfer tax and believes we should use Free Cash for Affordable Housing. The Board is not in favor of voting on the 4 articles all together and they think each one should be treated separately. The Board does not have to take a position on these articles but can write a statement educating the public on the impact these articles will have to the Town. They can vote on the statement at the next meeting.

The Board stated that the passage of the transfer tax will restrict low end buyers from coming to town. It will also penalize people who move within Concord as they will be taxed as a buyer when they come into town and then again when they move within Concord. There will be a motion on the floor of Town Meeting which will propose an exemption from the transfer tax if someone is buying a house within a certain amount of money. The Board agreed to continue this discussion at their meeting to be held on April 2, 2019.

NEXT MEETING

The next meeting is scheduled for April 2, 2019.

EXECUTIVE SESSION

At 9:09 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. Livingston – Aye
Mr. Fisher - Aye
Ms. Rainey – 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