

**Town of Concord  
Board of Assessors Meeting Minutes  
May 16, 2019**

**Present:** Christian Fisher, Chair, Tom Matthews, Andrea Okie and William Herring  
**Staff:** Lane Partridge, Town Assessor

**Others:** Romaine Randall

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

**MINUTES**

**March 28, 2019 – Regular Session & Executive Session**

On a **MOTION** made by Mr. Herring seconded by Mr. Matthews, it was **VOTED** to **APPROVE** the minutes of the regular session and the executive session of March 28, 2019.

**April 2, 2019 – Regular Session**

On a **MOTION** made by Mr. Herring seconded by Mr. Matthews, it was **VOTED** to **APPROVE** the minutes of the regular session meeting of April 2, 2019.

**349 HARRINGTON AVE.**

Mr. Fisher welcomed Ms. Randall to the table to speak to the Board concerning her property at 349 Harrington Avenue. He explained that the Board would hear her concerns for 10 minutes and then the Board would decide whether they wanted to continue with the discussion. Ms. Randall gave the Board a chart she had prepared concerning her property and other neighboring properties. She stated she has been corresponding with Mr. Partridge through email and Mr. Partridge has forwarded those emails on to the Board. Ms. Randall has two cases pending at the Appellate Tax Board for Fiscal Year 2018 and Fiscal Year 2019.

Ms. Randall stated that the assessment model the town is using was working in regards to her property until 2016. After that time some changes were made to her property record card including raising the grade from Average to Good and adding a 5% factor to the land to account for her river view. She stated that the assessment model has had a hard time getting to the fair market value of her property.

Ms. Randall stated that 2 of her neighbors, 315 Harrington Avenue, a contemporary style home and 337 Harrington Avenue, a custom colonial, have sold at a loss or flat. The Board looked at the comparable properties to her property that she has listed and some of them are complete remodels. She would need to find comparable properties that are ranches without improvements within the \$500,000 to \$600,000 range. Ms. Randall believes the value of her property in the range of \$600,000 to \$625,000.

Mr. Fisher stated that the issues Ms. Randall is addressing are:

- A large increase in value for her property since she purchased it in 2007
- Her property record card has been updated
- Two neighbors sold their properties at a loss
- Her property has increased above the 2 ½% average increase for properties in town

Mr. Partridge stated the change in Grade from Average to Good is a result of a complete kitchen and bath remodel she had done in 2009 and 2011. The 5% adjustment for the river frontage and view is placed on all properties that have that influence, because it adds value to the property.

Mr. Matthews stated that a property on Warner's Pond recently sold for \$779,000 and the house was torn down. He also stated that the property at 337 Harrington Avenue sold for less because there has recently been two Stop Signs installed in front of the property which affected the value of the property. The property at 315 Harrington Avenue is potentially a tear down. The market value on both properties did not change from 2015 – 2018.

Ms. Randall purchased her property in 2007 for \$595,000 and has remodeled her kitchen and bathroom since she purchased the property. She sits on a 3.07 Acre Lot while the properties she is comparing hers to sit on smaller lots. The sale price of ranches that have newer amenities is higher. While the comparable properties she presented are relevant they are not comparable to her property. We have to assess her property the way it is now not its future use. The property next door to her home is in the flood plan and was torn down.

The Board discussed whether ranches without amenities are selling for less. Mr. Matthews stated that amenities do not make a difference because builders want the land and will tear a property down to get it. Mr. Partridge agreed with Mr. Matthews and stated that ranches are in high demand now because of three reasons:

- Entry Level Homes for first time buyers
- People that are looking to downsize
- Developers that are looking for land

Mr. Partridge stated that the property values have been rising approximately 2 ½% per year. Using that parameter from when Ms. Randall purchased the property that would put her property value at what we have it assessed for.

One of the properties she is comparing her home to is 121 Assabet Avenue. That property sold in 2012 for \$430,000 and again in 2017 for \$629,000 resulting in an increase of 8.53%. That property is not a great comparable to her property as it overlooks the Concord Prison and is in close proximity to Route 2.

The Board asked Ms. Randall what she would consider as an offer to settle the ATB Cases. She stated she would consider \$600,000 as the assessed value for 2018 and \$615,000 as the assessed value for 2019. The Board stated that they are not in agreement with Ms. Randall as to the assessed value of her property and will let the Appellate Tax Board make that determination. Ms. Randall stated that her property has issues that make it less desirable than other properties. The Board stated they might be willing to negotiate with her if she was closer to the assessed value. She stated she does not know what the market value of her property is. The Board invited her to come back and speak with the Board at a future meeting if she so desired.

On a **MOTION** made by Mr. Herring, seconded by Ms. Okie, it was **UNANIMOUSLY VOTED** to take no action on the value of the property at 349 Harrington Avenue.

#### **TITLE V BETTERMENT LOAN**

Mr. Partridge presented a letter from Cheryl Robertson, Deputy Tax Collector, concerning one Betterment Loan in the amount of \$23,615 for the property at 9 Stacey Circle. Ms. Robertson is asking the Board to approve the Title V Betterment Loan.

On a **MOTION** made by Mr. Matthews, seconded by Mr. Herring, it was **UNANIMOUSLY VOTED** to **APPROVE** the Title V Betterment Loan for 9 Stacey Circle.

#### **MOTOR VEHICLE END OF MONTH REPORTS**

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

**2019 - \$5,440.65**  
**2018 - \$ 632.41**  
**2017 - \$ 595.42**

On a **MOTION** made by Ms. Okie, seconded by Mr. Matthews, it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle excise tax abatements for **2017, 2018 and 2019** as designated in the End of the Month Reports for **April 2019** and as listed above.

#### **TOWN ASSESSOR**

Mr. Partridge stated that we are busy getting the file ready to transfer to the Collector for Fiscal Year 2020, Quarter 1 tax bills. A new version of Vision has been installed and we are currently testing the new transfer file.

#### **BOARD COMMENTS**

The Board stated that for Fiscal Year 2020 Valuations we will analyze sales from Calendar Year 2018. This is an interim year in between revaluations. The 1<sup>st</sup> Quarter Tax Bill will be mailed by July 1, 2019. Mr. Partridge is currently preparing for the June 12, 2019 Appellate Tax Board case with Ms. Randall.

**NEW CHAIR AND VICE CHAIR**

Ms. Okie nominated Tom Matthews to be the next Chair of the Board of Assessors. Mr. Matthews agreed to take the Chair position.

On a **MOTION** made by Ms. Okie seconded by Mr. Herring, it was **UNANIMOUSLY VOTED** to **APPOINT** Tom Matthews as the new Chair of the Board of Assessors.

Mr. Matthews nominated Ms. Okie for the Vice Chair Position. Ms. Okie declined the position and nominated Mr. Herring for the Vice Chair Position.

On a **MOTION** made by Ms. Okie seconded by Mr. Matthews, it was **UNANIMOUSLY VOTED** to **APPOINT** Mr. Herring as the new Vice Chair of the Board of Assessors.

**NEXT MEETING**

The next meeting was scheduled for June 25, 2019.

**EXECUTIVE SESSION**

At 8:00 P.M., on a **MOTION** made by Mr. Herring and seconded by Mr. Matthews, it was **UNANIMOUSLY VOTED by Roll Call Vote:**

- Mr. Matthews – Aye
- Mr. Herring – Aye
- Ms. Okie - Aye
- Mr. Fisher – 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