

**Town of Concord
Board of Assessors Meeting Minutes
March 1, 2018**

Present: Jim Sommer, Chair, Cynthia Rainey, Tom Matthews and Andrea Okie
Staff: Lane Partridge, Town Assessor
Others: Michael Soliman, Elizabeth Stoll and Mansour Zenouzi

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

FY2018 ABATEMENT APPLICATIONS

249 Musterfield Rd.

The property was originally a ranch with a second story added. The house has had no updates and the layout is poor. We changed the grade on the property from 7 to 6 and the condition to Average resulting in a recommended abatement of \$210,000 for a new value of \$2,062,500.

The property owner, Mr. Soliman, stated that he bought the house for \$1,725,000 in December 2017. He believes the assessed value should be his sales price or \$1.8 Million. The Board explained to him that the sales we are using for the FY18 values are from Calendar Year 2016. His sale price will be part of the analysis for the values to be determined for FY 2019. He stated that his house is old and houses that are valued at \$2 Million dollars are much nicer than his. His house was on the market for over a year and houses on Nashawtuc Hill are much nicer than his.

The Board stated that the house has not been inspected for many years and that this property is not affected by the high end properties coming down in sales price. They also stated that you are more likely to pay more for the neighborhood Mr. Soliman is in. The Board encouraged him to apply for abatement next year and site his sales price as his basis for the application.

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.

37A & 383 Cambridge Tpk.

37A Cambridge Tpk.

This is a piece of land that was part of an attempt to build a condominium development. The development did not get built and the front lot was cut off to build a single family home. The Land is listed as buildable but should have been changed when the front lot was cut off. Mr. Partridge recommended changing the designation to excess land resulting in an abatement of \$237,900 and a new value of \$58,500

383 Cambridge Tpk.

When Mr. Partridge inspected the property he noticed miscalculations in the Property Record Card. The property had not been inspected for many years and the large area over the garage was

incorrectly listed as finish space when it is not finished. Mr. Partridge recommended an abatement of \$163,600 for a new value of \$1,205,300. He also suggested the homeowners consider putting the land at 37A Cambridge Tpk. in Chapter Land for FY2020. The deadline for Chapter Land Applications is October 1, 2018.

On a **MOTION** made by Ms. Okie, seconded by Ms. Rainey, it was **UNANIMOUSLY VOTED to GRANT** the request for abatement for **37A Cambridge Tpk.** as recommended by staff.

On a **MOTION** made by Ms. Okie, seconded by Ms. Rainey, it was **UNANIMOUSLY VOTED to GRANT** the request for abatement for **383 Cambridge Tpk.** as recommended by staff.

43 Commerford Rd.

The property owner is contesting the increase in value over the last four years. He believes it is too high and compared his property to 60 Commerford Rd. which sold for \$575,000 and is the same as his.

Mr. Partridge compared the values of the properties at 43 Commerford Rd. and 60 Commerford Rd. and concluded that they are in line with similar style homes. A slight change was made to the basement area for 43 Commerford Rd. from a semi-raised basement to a finished basement resulting in a small change in value.

Mr. Zenouzi stated that he has done no renovations to the house since he bought it because he doesn't believe he could get the cost of the renovations back if he sold it. He stated that location of the home, on Commerford Rd, is not ideal. He compared his home to homes in Concord Center and stated that those homes have everything to offer and his has nothing. He believes that the development of Black Horse Place is hurting sales on Commerford Rd.

The Board stated that we do not compare ranches in different parts of town when doing our analysis. The location of the property is accounted for in the land value. There are 11 Neighborhoods in town. Commerford Rd. is in Neighborhood 29 which has a .70 condition factor resulting in a 30% discount on the land value. There could be an adjustment in the land factor next year depending on what the sales are telling us. The property is already a Grade 3 and has been labeled in fair condition. In comparison to 60 Commerford Rd. the Effective Areas are similar but 60 Commerford Rd. is in poor condition while his is not.

Changing the designation of the basement Mr. Partridge recommended an abatement of \$11,600 for a new value of \$614,300. The Board informed Mr. Zenouzi that he could file with the Appellate Tax Board if he was not satisfied with their decision.

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

73 Captain Miles Ln.

Mr. Partridge visited the home and recommended that the grade of the house be reduced from a 9 to 8 which resulted in a reduction in value of \$120,000 for a new value of \$2,513,700. It is a beautiful home that was built in 1998 with over 8,000 square feet of space.

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.

100-102 Central St.

This is a 2 family house that was built in 1905. The homeowner did some research to prove that it was built in 1905 and not 1896 as listed on our Property Record Card. We changed the bathroom count from 2 to 4 and the land area from 10,871 SF not 10,700 SF. resulting in an abatement of \$4,300 for a new value of \$707,800.

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

1414 Main St.

The bathroom count was corrected to 1 full and 1 half bathroom from 2 bathrooms. The condition on the property was reduced to Fair as the property suffers from deferred maintenance. The result was a recommendation for an abatement of \$25,000 resulting in a new value of \$639,500.

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.

18A Musterfield Rd.

This is a piece of vacant land which will be combined with the property at 199 Simon Willard Rd. for FY 2019. The date of the valuation for FY 2018 is January 1, 2017. This property was combined after that date so this will remain a separate lot for FY 2018. It was recommended to Deny the application.

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.

199 Simon Willard Rd.

Upon inspection of the property Mr. Partridge determined that a change in the condition of the house from Very Good to Good was warranted resulting in an abatement of \$50,600 for a new value of \$1,818,600.

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

359 Pope Rd.

Upon inspection Mr. Partridge revealed an error in the sketch which included a finished attic when there was not one. The sale price also included some personal property which should not have been considered in the sales analysis. Mr. Partridge recommended an abatement of \$156,100 which resulted in a new value of \$1,551,000.

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

Hologic LLP

This company leases medical equipment to Emerson Hospital. The company changed its ownership from a sole proprietor to a corporation 2 years ago and under the law the inventory or stock and trade of a corporation is not taxable. Mr. Partridge recommended an abatement of \$45,630.

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

MINUTES

February 6, 2018 – Regular Session

On a **MOTION** made by Mr. Matthews, seconded by Ms. Rainey, it was **VOTED** to **APPROVE** the minutes of the Regular Session meeting of February 6, 2018.

February 6, 2018 – Executive Session

On a **MOTION** made by Mr. Matthews, seconded by Ms. Rainey, it was **VOTED** to **APPROVE** the minutes of the Executive Session meeting of February 6, 2018.

February 15, 2018 – Regular Session

On a **MOTION** made by Mr. Matthews, seconded by Ms. Rainey, it was **VOTED** to **APPROVE** the minutes of the Regular Session meeting of February 15, 2018.

February 15, 2018 – Executive Session

On a **MOTION** made by Mr. Matthews, seconded by Ms. Rainey, it was **VOTED** to **APPROVE** the minutes of the Executive Session meeting of February 15, 2018.

TOWN ASSESSOR

Mr. Partridge stated that we are still working on Abatement Applications and he will have another 10 ready for the Board's review at the next meeting. There are 6 Commercial Applications and he is contacting their Tax Representative and will speak with them about their applications.

Mr. Partridge and Mr. Matthews visited the property at 349 Harrington Ave and the inspection went well. Ms. Randall requested that her application be discussed at a Board of Assessors meeting that is scheduled after April 15, 2018. The Board set a meeting date for April 23, 2018 and they will discuss her application then.

Mr. Partridge stated that we are starting to look at everything for FY 2019. Income and Expense Forms have been mailed out to Commercial Property Owners and are due back by May 1, 2018. The new version of Vision, Vision 8, will be installed in our office starting in April. We will run simultaneously with the current version of Vision for a period of time to make sure everything is working properly. They have come up with some helpful updates including a report writer that is easier to use.

The first Means Tested Senior Exemption application has been filed for FY 2019. The growth estimate for FY 2019 has decreased as there are not many new developments being built this year.

The Board signed the Tax Deferral Lien as requested by staff. Mr. Sommer will take the document and have his signature notarized.

EXECUTIVE SESSION

At 8:08 P.M., on a **MOTION** made by Ms. Rainey and seconded by Mr. Matthews, it was **UNANIMOUSLY VOTED by Roll Call Vote:**

Mr. Matthews – Aye
Ms. Okie – Aye
Ms. Rainey - Aye
Mr. Sommer - Aye

to enter into executive session in compliance with the Open Meeting Law's 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, discuss ATB cases and to adjourn thereafter.

The Board Entered the Executive Session

Respectfully submitted,

Carolyn Dee
Sr. Administrative Assistant