



THE COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board

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Boston, Massachusetts 02114*

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Docket No. X308690

**GREGORY L. & LISA M. BURT
Appellants.**

v.

**BOARD OF ASSESSORS OF THE
TOWN OF LONGMEADOW
Appellee.**

DECISION WITH FINDINGS

The parties agreed to submit this appeal to the Board on documentary evidence and waived a hearing. On the basis of the documents submitted, the Board finds and rules as follows.

The subject property is a 4-bedroom, 2.5 bath, single- family colonial dwelling with a living area of 2,598 square feet situated on a 3.3-acre parcel near the Connecticut River. For fiscal year 2019 ("fiscal year at issue"), the assessors originally assessed the subject property for \$347,800, but the assessors granted a partial abatement to an adjusted assessed value of \$321,300. The appellants purchased the subject property on December 16, 2013 for \$400,000.

The appellants offered three principal arguments in support of their overvaluation claim:

- (1) There was a substantial increase in the assessed value from \$308,600 in fiscal year 2018 to \$321,300 for the fiscal year at issue.
- (2) The subject property is located near the Connecticut River and in a flood plain. Because flood insurance is expensive, approximately \$3,000 a year, this expense should be considered in valuing the subject property.
- (3) Sale prices derived from 10 properties that sold in 2017, ranging in sale price from \$186,000 to \$375,000, show that the subject property is overvalued.

After consideration of the exhibits offered by the parties, the Board finds and rules as follows regarding these arguments:

- (1) An increase in assessed value alone does not establish an overvaluation claim for the fiscal year at issue. The increase between fiscal year 2018 and the fiscal year at issue was \$12,700, or roughly four percent. Such an increase could have been due to market appreciation, an undervaluation of the subject property for the prior fiscal year, or any number of other factors that are unrelated to the fair cash value of the subject property for the fiscal year at issue.
- (2) The location of the subject property in a flood plain does not establish an overvaluation claim in the absence of a showing that the location affects market value. An increased flood insurance expense, without more, does not establish that the assessed value of the subject property exceeds its fair cash value.
- (3) The ten properties offered by the appellants, all of which were located on Maple Road, were not shown to be comparable to the subject property. In particular, the appellants did not offer sufficient information to establish that these properties were comparable to the subject property in age, condition, location, and other relevant features. Moreover, the subject property's assessed value of \$321,300 is within the \$186,000 to \$375,000 range of sale prices shown by the appellants' exhibit.

Accordingly, on the basis of the evidence of record, the decision is for the appellee. This is a single-member Decision promulgated in accordance with G.L. c. 58A, § 1A and 831 CMR 1.20.

APPELLATE TAX BOARD

By: *Is/ Mark J. DeFrancisco*
Mark J. DeFrancisco, Commissioner

Attest: *Is/ William J. Doherty*
Clerk of the Board

Property Address: 348 Emerson Road

Date: June 1, 2021

NOTICE: Either party to these proceedings may appeal this decision to the Massachusetts Appeals Court by filing a Notice of Appeal with this Board in accordance with the Massachusetts Rules of Appellate Procedure. An appeal under the Informal Procedure is limited by G.L. c. 58A, § 7A to questions of law raised by the pleadings or by a statement of agreed facts. Pursuant to G.L. c. 58A, § 13, no further findings of fact or report will be issued by the Board.