

COMMONWEALTH OF MASSACHUSETTS

APPELLATE TAX BOARD

YIJIANG CHEN

v. BOARD OF ASSESSORS OF THE  
TOWN OF ACTON

Docket No. F345209

Promulgated:  
May 6, 2024

This is an appeal filed under the formal procedure pursuant to G.L. c. 58A, § 7 and G.L. c. 59, §§ 64 and 65 from the refusal of the Board of Assessors of the Town of Acton ("assessors" or "appellee") to abate a tax on certain real estate located in Acton owned by and assessed to Yijiang Chen ("appellant") for fiscal year 2022 ("fiscal year at issue").

Commissioner Elliott heard this appeal and was joined in a decision for the appellee by Chairman DeFrancisco and Commissioners Good, Metzger, and Bernier.

These findings of fact and report are promulgated pursuant to a request by the appellant under G.L. c. 58A, § 13 and 831 CMR 1.32.<sup>1</sup>

*Yijiang Chen, pro se*, for the appellant.

*C. J. Carroll*, Principal Assessor, for the appellee.

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<sup>1</sup>This citation is to the regulation in effect prior to January 5, 2024.

## **FINDINGS OF FACT AND REPORT**

Based on the testimony and exhibits admitted into evidence at the hearing of this appeal, the Appellate Tax Board ("Board") made the following findings of fact.

On January 1, 2021, the relevant valuation and assessment date for the fiscal year at issue, the appellant was the assessed owner of a 28,618-square-foot parcel of land, located at 10 Greenwood Lane in Acton improved with a single-family, raised ranch-style dwelling that was built in 1962 ("subject dwelling") (collectively "subject property"). The subject dwelling has a total finished living area of 1,506 square feet comprised of ten rooms, including four bedrooms, as well as three full bathrooms. Other amenities include a partially finished basement, two fireplaces, an enclosed porch, and a rear deck. According to the property record card, the subject dwelling's condition is rated "Average +10."

For the fiscal year at issue, the assessors valued the subject property at \$549,700 and assessed a tax thereon, at the rate of \$19.45 per \$1,000, in the total amount of \$10,691.67, inclusive of the Community Preservation Act surcharge. The appellant timely paid the tax due without incurring interest. On January 18, 2022, the appellant timely filed an application for abatement with the assessors, which the assessors denied on March 16, 2022. On May 10, 2022, the appellant seasonably filed a petition with the Board.

Based on these facts, the Board found and ruled that it had jurisdiction to hear and decide this appeal.

The appellant testified on his own behalf and offered into evidence a written statement purporting to demonstrate that the subject property's assessment increased at a higher percentage than neighboring properties. The appellant presented a chart of all properties on Greenwood Lane, including the properties' living areas, their fiscal year 2021 and 2022 assessments, and the percentage change from fiscal year 2021 to fiscal year 2022 for each property. Using this information, the appellant noted that the average increase for all Greenwood Lane properties was 6.83%, compared to the subject property's increase of 8.92%. The appellant also noted that the average tax payments for all Greenwood Lane properties increased by 2.73%, compared to the subject property's tax increase of 4.74%. Relying on his statistical analyses, the appellant opined that the subject property's fair cash value for the fiscal year at issue was \$420,080.

The assessors presented their case through the testimony of C. J. Carroll, Principal Assessor, and the introduction of several exhibits, including the requisite jurisdictional documents, and the subject property's property record card for the fiscal year at issue. The assessors also presented a spreadsheet listing sales data for thirteen raised-ranch properties in Acton with a similar condition grade as the subject property, that sold between April

2020 and December 2020. These properties ranged in size from 1,056 square feet to 2,752 square feet with sale prices that ranged from \$503,500 to \$1,055,000, with an average sale price of \$603,379.

Based on the evidence presented, the Board found and ruled that the appellant failed to meet his burden of proving that the subject property's fair cash value was less than its assessed value for the fiscal year at issue. The appellant's sole argument was that the subject property's assessment increased at a higher percentage than neighboring properties. The appellant did not, however, demonstrate that such an increase resulted in a valuation above the subject property's fair cash value for the fiscal year at issue. The Board found and ruled that the appellant's comparison of relative increases in assessments from year to year, standing alone, was not probative of the fair cash value of the subject property. Moreover, the Board found that the assessors' comparable sales supported the subject property's assessed value for the fiscal year at issue.

Accordingly, the Board issued a decision for the appellee in this appeal.

#### **OPINION**

Assessors are required to assess real estate at its fair cash value. G.L. c. 59, § 38. Fair cash value is defined as the price on which a willing seller and a willing buyer will agree if both

of them are fully informed and under no compulsion. ***Boston Gas Co. v. Assessors of Boston***, 334 Mass. 549, 566 (1956).

A taxpayer has the burden of proving that the property at issue has a lower value than its assessed value. "The burden of proof is upon the petitioner to make out its right as [a] matter of law to [an] abatement of the tax." ***Schlaiker v. Assessors of Great Barrington***, 365 Mass. 243, 245 (1974) (quoting ***Judson Freight Forwarding Co. v. Commonwealth***, 242 Mass. 47, 55 (1922)). "[T]he board is entitled to 'presume that the valuation made by the assessors [is] valid unless the taxpayer[] sustain[s] the burden of proving the contrary.'" ***General Electric Co. v. Assessors of Lynn***, 393 Mass. 591, 598 (1984) (quoting ***Schlaiker***, 365 Mass. at 245).

In appeals before the Board, a taxpayer "may present persuasive evidence of overvaluation either by exposing flaws or errors in the assessors' method of valuation, or by introducing affirmative evidence of value which undermines the assessors' valuation." ***General Electric Co.***, 393 Mass. at 600 (quoting ***Donlon v. Assessors of Holliston***, 389 Mass. 848, 855 (1983)).

In the present appeal, the Board found and ruled that the appellant failed to meet his burden of proving that the subject property had a lower value than its assessed value for the fiscal year at issue. The appellant's case was based solely on his claim that the assessed value of the subject property increased by a

higher percentage than those for other properties located on the same street. However, the appellant did not demonstrate that any such deviation resulted in an assessed value for the subject property greater than its fair cash value for the fiscal year at issue.

"The fact that appellant's assessment may have increased at a percentage greater than the percentage increase in the assessments of other houses is not determinative of the issue. ... The test is fair cash value or market value." *Loomis v. Assessors of Boston*, Mass. ATB Findings of Fact and Reports 2023-18, 24-25 (quoting *Burke et al. v. Assessors of Peru*, Mass. ATB Findings of Fact and Reports 1983-1, 6).


Based upon the above and all the evidence of record, the Board found that the appellant failed to meet his burden of proving that the subject property's fair cash value was less than its assessed value for the fiscal year at issue.

Accordingly, the Board issued a decision for the appellee in this appeal.

**THE APPELLATE TAX BOARD**

By:   
Mark J. DeFrancisco, Chairman

A true copy,

Attest:   
Clerk of the Board