COMMONWEALTH OF MASSACHUSETTS

APPELLATE TAX BOARD

RONALD CHIASSON	**v.**	**BOARD OF ASSESSORS OF THE TOWN OF MILLBURY**
Docket No. F350761		Promulgated: June 18, 2026

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 Millbury ("assessors" or "appellee") to abate a tax on real estate owned by and assessed to Ronald Chiasson ("appellant") for fiscal year 2024 ("fiscal year at issue").

Commissioner Good ("Presiding Commissioner") heard the appeal and issued a single-member decision for the appellant.

These findings of fact and report are made pursuant to requests by the appellant and the appellee under G.L. c. 58A, § 13 and 831 CMR 1.34.

Ronald Chiasson, pro se, for the appellant.

Cuong Tran, Assessor, for the appellee.

FINDINGS OF FACT AND REPORT

Based on the testimony and evidence presented at the hearing of this appeal, the Presiding Commissioner made the following findings of fact.

I. Introduction and jurisdiction

On January 1, 2023, the appellant was the owner of an 820-square-foot, conventional-style home ("subject home") on an 11,905-square-foot parcel situated on

Dorothy Pond at 34 Manor Road in Millbury ("subject property"). The subject home was built in 1920, with an effective year built of 2001, and has four rooms, including one bedroom, a loft sleeping area, and one bathroom. The subject property also features a garage and a shed. The grade was listed as below average on the subject property's property record card for the fiscal year at issue. The appellant purchased the subject property for $280,400 in September 2018.

For the fiscal year at issue, the assessors valued the subject property at $494,159 and assessed a tax thereon at the rate of $13.23 per thousand, in the amount of $6,537.72. The tax due was timely paid without incurring interest. On January 3, 2024, the appellant timely filed an abatement application with the assessors. The assessors partially abated the assessed value to $488,859.62 on April 2, 2024. The appellant timely filed this appeal with the Appellate Tax Board ("Board") on April 22, 2024. Based upon these facts, the Presiding Commissioner found and ruled that the Board had jurisdiction to hear and decide this appeal.

II. The appellant's case

The appellant testified on his own behalf and also submitted a valuation analysis in support of his case.

The appellant explained that he listed the subject property for sale during 2020 for $309,900, but that he received no offers. Despite realtors' advice to reduce the asking price to $299,999, the appellant instead chose to remove the subject property from the market.

The appellant's valuation analysis included several sales comparables for properties also located on Dorothy Pond. These properties sold in 2023 and were offered into evidence by the appellant to establish that these properties sold below their assessed values.

The appellant's opinion of value was $310,000 for the fiscal year at issue.

III. The appellee's case

Apart from entering into evidence the requisite jurisdictional documents, the assessors rested on the presumed validity of the assessment.

IV. The Presiding Commissioner's findings

Based upon the record in its entirety, the Presiding Commissioner found that the appellant established a lower fair cash value than the assessed value of the subject property for the fiscal year at issue.

The Presiding Commissioner found the appellant's testimony to be credible. The Presiding Commissioner found two of the appellant's comparable properties to be particularly useful – 184 Millbury and 52 Macarthur. Both properties sold in 2023 and both properties are located on Dorothy Pond, as is the subject property. These two properties are larger than and superior to the subject property, yet sold for less than their assessed values for the fiscal year at issue and less than the assessed value of the subject property for the fiscal year at issue. The property at 184 Millbury sold for $460,000 in 2023 and was assessed at $624,789 for the fiscal year at issue; the property at 52 Macarthur sold for $410,000 in 2023 and was assessed at $489,054 for the fiscal year at issue. These sales indicated to the Presiding Commissioner that the assessed values of properties on Dorothy Pond exceeded their fair cash values for the fiscal year at issue. Given that the subject property is inferior to these two sales comparables, and considering the record in its entirety, the Presiding Commissioner determined a fair cash value of $350,000 for the subject property for the fiscal year at issue.

Accordingly, the Presiding Commissioner issued a decision for the appellant, granting an abatement of $1,837.11 for the fiscal year at issue.

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 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 that assessed. "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)).

Sales of comparable realty in the same geographic area and within a reasonable time of the assessment date generally contain probative evidence for determining the value of the property at issue. ***Graham v. Assessors of West Tisbury***, Mass. ATB Findings of Fact and Reports 2007-321, 399-400 (citing ***McCabe v. Chelsea***, 265 Mass. 494, 496 (1929)), *aff'd*, 73 Mass. App. Ct. 1107 (2008) (decision under Rule 1:28)). Here, in coming to a decision, the Presiding Commissioner considered the appellant's sales comparables, particularly two properties that were also located on Dorothy Pond. These properties were larger and superior to the subject property, yet they sold for less than their assessed values for the fiscal year at issue and less than the assessed value of the subject property for the fiscal year at issue. The Presiding Commissioner found these facts to support the appellant's contention that the subject property was assessed at more than its fair cash value for the fiscal year at issue.

Based on the foregoing and the record in its entirety, the Presiding Commissioner determined a fair cash value of $350,000 for the subject property for the fiscal year at issue and granted an abatement to the appellant in the amount of $1,837.11 for the fiscal year at issue.

THE APPELLATE TAX BOARD

By: Patricia M. Good ______________________________
Patricia M. Good, Commissioner

A true copy,

Attest: ______________________________
Clerk of the Board