

COMMONWEALTH OF MASSACHUSETTS

APPELLATE TAX BOARD

TING GUO

**v. BOARD OF ASSESSORS OF THE
CITY OF BOSTON**

Docket No. F348029

Promulgated:
June 17, 2025

This is an appeal 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 City of Boston ("assessors" or "appellee") to abate a tax on certain real estate owned by and assessed to Ting Guo ("appellant") for fiscal year 2023 ("fiscal year at issue").

Commissioner Bernier ("Presiding Commissioner") heard this appeal and issued a single-member decision for the appellee in accordance with G.L. c. 58A, § 1A and 831 CMR 1.32.

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

Ting Guo, pro se, for the appellant.

Laura Caltenco, Esq., for the appellee.

FINDINGS OF FACT AND REPORT

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

I. Introduction and jurisdiction

On January 1, 2022, the relevant date of valuation for the fiscal year at issue, the appellant was the assessed owner of a condominium unit located at 5 Cypress Road, Unit 504, in the City of Boston ("subject property"). The appellant purchased the subject property for \$439,000 on November 15, 2021.

The assessors valued the subject property at \$432,900 for the fiscal year at issue. A tax was assessed thereon in the amount of \$10.74 per \$1,000, for a tax due of \$4,649.35, exclusive of the Community Preservation Act surcharge. The appellant paid the tax due without incurring interest. The appellant filed an abatement application on January 6, 2023, which the assessors denied on April 4, 2023. The appellant filed a petition with the Appellate Tax Board ("Board") on May 2, 2023.

Based on 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 presented her own testimony and a written analysis. The appellant claimed that the subject property was in average or below-average condition and that the assessed value of the subject property was more than 30 percent higher than any other unit in the Market Court Condominium building ("building").

The appellant maintained that the subject property had not been renovated in the past fifteen years; the windows were approximately thirty years old; the bathroom contained an old bathtub and tiles; and the floor had signs of wearing. Her written analysis featured a chart of all six units in the building, including the subject property, with assessed values from 2020 to 2023. She alleged an unexplained "huge discrepancy on assessed value between the [subject property] and the rest of [the] comparable units since 2021."

The appellant's opinion of value for the subject property was \$335,400 for the fiscal year at issue.

III. The appellee's case

The appellee presented jurisdictional documents and posed several questions to the appellant, specifically concerning the lack of any property record cards or evidence of the condition of the other units in the building. The appellee otherwise rested on the presumed validity of the assessed value.

IV. The Presiding Commissioner's findings

Based on the evidence presented, the Presiding Commissioner found and ruled that the appellant failed to establish that she was entitled to an abatement.

The Presiding Commissioner found the sale price of the subject property in an arm's-length transaction that was proximate in time to the date of valuation, to be the most relevant evidence in the record as to the fair cash value of the subject property for the fiscal year at issue. The appellant purchased the subject property less than two months prior to the relevant date of valuation, at a purchase price higher than the assessment amount for the fiscal year at issue. The record contained no evidence of any diminution in value subsequent to the purchase date.

The appellant's chart itemizing other units in the building and their assessed values for fiscal years 2020 to 2023 - with no detail as to the conditions of the other units, no adjustments, and no property record cards - lacked probative worth.

Accordingly, the Presiding Commissioner found and ruled that the appellant did not meet her burden of proving that the fair cash value of the subject property was lower than the assessed value for the fiscal year at issue and issued a decision for the appellee in this appeal.

OPINION

The 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)).

The Board considered the information submitted by the appellant, but found that it was not useful for determining the fair cash value of the subject property. See **North American Philips Lighting Corp. v. Assessors of Lynn**, 392 Mass. 296, 297-299 (1984).

Actual sales of the particular property at issue are "very strong evidence of fair market value, for they represent what a buyer has been willing to pay to a seller for [the] particular property [under appeal]." **New Boston Garden Corp. v. Assessors of Boston**, 383 Mass. 456, 469 (1981) (quoting **First Nat'l Stores, Inc. v. Assessors of Somerville**, 358 Mass. 554, 560 (1971)). In the present appeal, the Presiding Commissioner found and ruled that the most probative evidence of the subject property's fair cash value was the purchase price that the appellant paid for the subject property slightly less than two months prior to the assessment date. See **Kane v. Assessors of Topsfield**, Mass. ATB Findings of Fact and Reports 2000-409, 411 (finding that the sale price that the appellants paid for the subject property approximately three months before the relevant assessment date was the best evidence of the subject property's fair cash value absent any evidence of compulsion). See also **Kernan v. Assessors of Great Barrington**, Mass. ATB Findings of Fact and Reports 2022-133, 135 (noting that the purchase price exceeded the assessed value) and **Rigopoulos v. Assessors**

of Leominster, Mass. ATB Findings of Fact and Reports 2005-675, 679 (finding that "the appellants failed to prove that the subject property diminished in value since the date of purchase").

Accordingly, the Presiding Commissioner found and ruled that the appellant failed to meet her burden of providing that the subject property was overvalued for the fiscal year at issue and issued a decision for the appellee in this appeal for the fiscal year at issue.

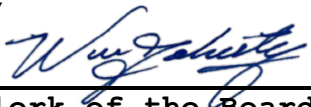
THE APPELLATE TAX BOARD

By: _____


Nicholas D. Bernier, Commissioner

A true copy,

Attest: _____


Clerk of the Board