COMMONWEALTH OF MASSACHUSETTS

APPELLATE TAX BOARD

MARK D. CORNER & SARAH E. MCMULLEN	**v.**	**BOARD OF ASSESSORS OF THE TOWN OF WORTHINGTON**
Docket No. F348840		Promulgated: September 17, 2025

This is an appeal originally filed under the informal procedure[1] pursuant to G.L. c. 58A, § 7A and G.L. c. 59, §§ 64 and 65, from the refusal of the Board of Assessors of the Town of Worthington ("assessors" or "appellee") to abate a tax on real property located at 163 Huntington Road ("subject property"), owned by Mark D. Corner and Sarah E. McMullen ("appellants") for fiscal year 2023 ("fiscal year at issue").

Commissioner Elliott heard the appeal. Chairman DeFrancisco and Commissioners Good, Metzer, and Bernier joined him in the decision for the appellants.

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

Mark D. Corner & Sarah E. McMullen, pro se, for the appellants.

Dick Wagner, *Jean Boudreau*, and *Gary Ouimet*, *assessors*, for the appellee.

[1] Within thirty days of service of the Statement Under Informal Procedure, the assessors elected to transfer the proceedings to the formal docket. *See* G.L. c. 58A, § 7A.

FINDINGS OF FACT AND REPORT

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

I. Introduction and jurisdiction

As of the relevant valuation date of January 1, 2022, for the fiscal year at issue, the assessors valued the subject property at $1,022,800 and assessed a tax thereon at the rate of $14.91 per $1,000, in the amount of $15,249.95. The appellants purchased the subject property for $850,000 on January 31, 2022, after the relevant date of valuation. Consequently, pursuant to G.L. c. 60, § 3, the owner as of January 1, 2022 was listed on the tax bill. However, because the appellants acquired title to the subject property after January 1, 2022, they are treated as the persons "upon whom a tax has been assessed" for purposes of pursuing an abatement under G.L. c. 59, § 59. The appellants timely paid the tax due without incurring interest.

The appellants timely filed an abatement application on January 9, 2023, which was denied by the assessors on April 4, 2023. On May 1, 2023, the appellants timely filed their Statement Under Informal Procedure. Based on these facts, the Board found and ruled that it had jurisdiction to hear and decide this appeal.

During relevant time period, the subject property was a Colonial-style, single-family dwelling situated on a 13.10-acre lot. The subject property had a gross living area of 4,726 square feet, with seven bedrooms, four bathrooms, a three-quarters bathroom, a garage, a patio, and a gazebo, amongst other features. The assessors later made adjustments to certain features after a visit to the subject property, as detailed further below.

II. The parties' contentions

A. The appellants' case

The appellants primarily maintained that their purchase of the subject property for $850,000 on January 31, 2022, was the best indication of fair cash value for the fiscal year at issue. The appellants explained that the subject property had been on the market for several years, starting at $1.3 million, and then lowered eventually to $920,000, at which point they put in an offer and ultimately settled on the purchase price of $850,000. They noted that this was not a quick sale and that they had no relationship to the seller.

While still maintaining that the purchase price should be the fair cash value for the fiscal year at issue, the appellants also provided several documents in support of a lower value than the assessed value. The preparers of two of the documents – an appraisal of the subject property prepared for a bank and a consultant report prepared for the appellants – were not present and available for cross-examination. Consequently, the Board found these two documents to be unsubstantiated hearsay and did not accept any of the opinions of value offered in the documents.

A third document offered by the appellants was an appraisal report prepared for the appellants by Daniel J. Gleason, a Massachusetts certified general real estate appraiser. His report detailed a sales-comparison approach using three comparable sales and correlative adjustments. Mr. Gleason was present at the hearing and testified briefly as to how he derived his fair cash value opinion of $868,000 for the subject property for the fiscal year at issue.

B. The assessors' case

The assessors entered jurisdictional documents into the record and chiefly based their case on testimony and correspondence with the appellants in which they pointed out their reasons for not accepting the sale price as the appropriate fair cash value for the subject property. The assessors contended that the sale of the subject property occurred outside the time period for fiscal year 2023 sales and that the assessed value generated by their computer-assisted mass appraisal model was the appropriate value.

The assessors alleged that the appellants "got a good deal" because the homeowner was building another property and having trouble selling the subject property and that if the subject property remained on the market longer it could have sold for more. But on questioning by the appellants, the assessors acknowledged that the subject property had already been on the market for a number of years and that they had no written statement from the prior owner to substantiate their suggestion that the appellants "got a good deal."

Additionally, the assessors claimed that the subject property was valued even higher than as originally assessed. Subsequent to the appellants' filing of their abatement application, the assessors conducted a visit of the subject property and made various changes to the subject property's property record card. Based upon this visit, the assessors determined that the assessed value should have been increased by $17,500 for the fiscal year at issue.[2]

The assessors also critiqued the bank appraisal and consultant report, but the Board's finding that these documents were unsubstantiated hearsay rendered this critique moot.

III. The Board's findings

Based on the above and all the evidence of record, and as discussed further in the Opinion below, the Board found that the

[2] The assessors noted in correspondence to the appellants that they would not bill for the increase, nor could they have since they did not attempt to revise the assessed value under G.L. c. 59, § 76. The increase in value determined by the assessors was based upon their following changes: reduction of overall physical condition from very good to good; changing the basement condition to unfinished; reducing the number of bedrooms from six to five; addition of another full bathroom; addition of a half bathroom; addition of a small run-in shed; addition of lean-to (part of chicken coop) to garage/barn; and addition of stone patio.

purchase price of the subject property by the appellants on January 31, 2022, was the best evidence of its fair cash value as of the relevant date of valuation. The Board found that there was adequate market exposure of the subject property and that the sale was conducted at arm's length. The Board was not persuaded by the appellee's objections and found the sale - within a few weeks of the relevant valuation date - to be reasonably proximate in time.

Accordingly, the Board issued a decision for the appellants and granted an abatement in the amount of $2,576.45, based upon a fair cash value of $850,000.

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)). The Board consistently has found that the sale price of the subject property, proximate in time to the relevant date of valuation, is the best evidence of fair cash value. *See* ***Rigopoulos v. Assessors of Leominster***, Mass. ATB Findings of Fact and Reports 2005-675, 679 ("[T]he Board found that the sale price was the best evidence of the subject property's fair market value as of the date of assessment."); ***Marco Investments, LLC v. Assessors of Wellfleet***, Mass. ATB Findings of Fact and Reports 2025-55, 60 ("We have observed in the past that '[a]ctual sales are . . . very strong evidence of fair market value, for they represent what a buyer has been willing to pay to a seller for a particular property.'") (citing ***New Boston Garden Corp. v. Assessors of Boston***, 383 Mass. 456, 469 (1981)).

In the present appeal, the purchase of the subject property by the appellants occurred thirty days after the relevant date of valuation. There was no evidence in the record that the sale was anything other than an arm's-length transaction concerning property that had been on the market for several years. *See* ***Hiser v. Assessors of Dalton***, Mass. ATB Findings of Fact and Reports 2018-486, 491 (finding that "the purchase price of the subject property, paid within a month of the relevant valuation date and after it had been exposed to the market for 286 days, was the best evidence of value in this appeal" and that "there was no indication that the sale was other than an arm's-length sale").

Further, the Board has not limited its consideration of proximate sales to those only occurring prior to the date of valuation. *See* ***Aditya Dharapuram Krishnamoorthy, Shruti Iyer v. Assessors of Stow***, Mass. ATB Findings of Fact and Reports 2025-188, 198. *See also* ***Raymond F. Sidor, Trustee Corinthian R.T. v. Assessors of Taunton***, Mass. ATB Findings of Fact and Reports 2025-129, 137; ***Kwan v. Assessors of Boston***, Mass. ATB Findings of Fact and Reports 2024-52, 55, 57; ***Marko Labudovic & Natasa Vucetic v. Assessors of Belmont***, Mass. ATB Findings of Fact and Reports 2022-9, 11-12; ***Smyth v. Assessors of Uxbridge***, Mass. ATB Findings of Fact and Reports 2011-257, 262.

On this basis, the Board found and ruled that the purchase of the subject property for $850,000 by the appellants on January 31, 2022, in an arm's-length transaction, was the best indication of fair cash value for the fiscal year at issue. Accordingly, the Board found and ruled that the appellants met their burden of proving that the subject property was overvalued for the fiscal year at issue. The Board, therefore, decided this appeal for the appellants and granted an abatement in the amount of $2,576.45.

THE APPELLATE TAX BOARD

By: ______________________________
Mark J. DeFrancisco, Chairman

A true copy,

Attest: ______________________________
Clerk of the Board