



THE COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board

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Docket No. X308796

**LAWRENCE C. O'CONNOR,
Appellant.**

v.

**BOARD OF ASSESSORS OF THE TOWN OF HATFIELD,
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 2-bedroom, 2-bath condominium unit with a living area of 1,135 square feet. The subject property is part of a 44-unit, over-55 development known as Hatfield Village. For fiscal year 2019 ("fiscal year at issue"), the assessors assessed the subject property at \$242,000. The appellant purchased the subject property on September 12, 2014 for \$225,500.

The appellant's principal argument is that they are unfairly assessed in comparison to certain other units in the Hatfield Village development. The subject property was one of the first two units constructed in the development. The original developer had difficulty selling these two units at the prices being asked, due to inferior quality of construction in relation to the asking price. The original developer filed for bankruptcy and abandoned the development.

A new developer began construction of the second phase of Hatfield Village in 2011. The second phase units were of superior construction quality and commanded prices in the \$240,000 to \$260,000 range. Recognizing that the quality of the subject property was inferior to the second phase units, the appellant believed that the purchase price of \$225,000 was a reasonable price to pay for his unit in September of 2014.

The appellant referenced four units in Hatfield Village that were part of the second phase development to support his overvaluation claim. These units sold in 2014 for prices ranging from \$249,900 to \$259,900 and were assessed for the fiscal year at issue between \$248,700 and \$253,100. On the basis of these four properties, the appellant argued that either these four properties should have been assessed higher or the subject

property should have been assessed lower than the \$242,000 assessed value for the fiscal year at issue. The appellant conceded that market values for properties in Hatfield Village had gone up considerably but maintained that the difference in assessed values between the subject property and the second phase units should be greater.

The assessors offered evidence showing that the subject property and one other unit in Hatfield Village had the lowest assessed values in the development. Assessed values for units in Hatfield Village for the fiscal year at issue ranged from \$242,000 to \$306,000. In addition, the assessors maintained that sales in the development supported the assessed value of the subject property.

On the basis of the evidence of record, the Board finds and rules that the appellant did not meet their burden of proving that the subject property was overvalued for the fiscal year at issue. See ***Schlaiker v. Assessors of Great Barrington***, 365 Mass. 243, 245 (1974). The assessors adequately accounted for the difference in construction quality between the subject property and the units in the second phase by valuing the subject property at the lowest value in Hatfield Village, while accounting for the overall market appreciation in the development. The appellant's selection of four of the forty-four units in the development did not establish overvaluation in comparison to the other units in Hatfield Village. Finally, an approximately 9 percent appreciation rate over the 3.5 years between the appellant's purchase of the subject property and the relevant valuation date for the fiscal year at issue is reasonable and in accord with the appellant's recognition of increasing values in Hatfield Village.

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: */s/ Mark J. DeFrancisco*
Mark J. DeFrancisco, Commissioner

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

Property Address: 115 Elm Street, Unit 1B

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.