COMMONWEALTH OF MASSACHUSETTS

APPELLATE TAX BOARD

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

Docket No. F348162	Promulgated: September 29, 2025

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 City of Boston ("appellee" or "assessors") to abate a tax on real estate owned by and assessed to Harmony Perez ("appellant") for fiscal year 2023 ("fiscal year at issue").

Commissioner Good heard this appeal. Chairman DeFrancisco and Commissioners Elliott, Metzer, and Bernier joined her in the decision for the appellee.

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.

Harmony Perez, *pro se*, for the appellant.

Laura Caltenco, Esq., for the appellee.

FINDINGS OF FACT AND REPORT

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

On January 1, 2022, the relevant valuation and assessment date for the fiscal year at issue, the appellant was the owner of a 4,500-square-foot parcel of land improved with a single-family home located at 11 Loring Place in the Hyde Park neighborhood of Boston ("subject property").

For the fiscal year at issue, the appellee valued the subject property at $723,500. After application of the residential exemption, the assessed value was reduced to $401,666. The appellee assessed a tax thereon, at the rate of $10.74 per $1,000, in the amount of $4,346.29, inclusive of the Community Preservation Act surcharge. The appellant timely paid the tax due without incurring interest. On January 30, 2023, the appellant timely filed an abatement application with the appellee. On April 7, 2023, the appellee denied the appellant's abatement request. On May 8, 2023, the appellant seasonably filed an appeal with the Board. Based on these facts, the Board found and ruled that it had jurisdiction to hear and decide the instant appeal.

The subject property is improved with a single-family, two-story Colonial-style home containing approximately 2,900 square feet of living area ("subject home"). The subject home was originally constructed in 1889, with significant updating and expansion in 2016. The subject home has four bedrooms and three full bathrooms and is equipped with central air conditioning. The kitchen and bathrooms are rated as modern. The subject home's additional amenities include a garage and a shed. The appellant also owns an abutting parcel of the same size, 4,500 square feet, located directly behind the subject property. The subject home straddles both parcels. No information regarding the back parcel was entered into the record other than a handwritten note claiming that it was assessed for $33,200 for the fiscal year at issue. The assessment of the back parcel is not at issue in this appeal.

The appellant presented her case through her own testimony and offering several documents, including a written statement summarizing her position and sales and assessment information for several purportedly comparable properties. Ms. Perez contended that the subject property's assessed value had dramatically increased for the past few fiscal years while numerous neighboring properties' assessed values remained stable or increased only slightly. Ms. Perez further testified that, a few years prior, she and her husband had tried to sell the subject property, together with the back parcel. She reported that they listed the combined properties for $900,000 but did not receive a single offer, which, in her opinion, demonstrated that the subject property's assessed value was greater than its fair cash value.

The appellant next presented a list of sales of purportedly comparable properties. These consisted of a variety of property styles, many of which were not two-story Colonials, had far less living area than the subject home, or were multi-family homes, and almost all had fewer bedrooms and bathrooms than the subject home. Her comparison property sales all occurred in 2023 and 2024 and thus were, in large part measure, not contemporaneous with the relevant assessment date of January 1, 2022. The sales of properties containing over 1,500 square feet of living area ranged from $350,000 to $790,000. The appellant offered no evidence to suggest that the comparison properties had been recently expanded or extensively renovated like the subject property.

Based on her evidence, the appellant's opinion of fair cash value for the subject property was $670,000 for the fiscal year at issue.

The appellee presented its case through the testimony of Assessor Joe O'Malley and the submission of documents, including the requisite jurisdictional documents, as well as aerial photos of the subject property showing the addition, a sales-comparison analysis, and property record cards and deeds for the assessors' comparable-sales properties.

As an initial matter, the appellee pointed out that the property record card for the subject property, upon which the assessment was originally based, erroneously stated 1,948 square feet of living area. Assessor O'Malley testified that upon conducting an inspection of the subject property in preparation for this appeal, the assessors noted nearly 1,000 additional square feet of living area beyond the figure noted on the property record card.

The appellee presented a comparable-sales analysis using three purportedly comparable properties improved with single-family Colonial-style homes from the Hyde Park neighborhood. These properties ranged in land size from 3,450 square feet to 12,156 square feet and ranged in living area from 1,680 square feet to 2,070 square feet. The properties sold from April 2021 to December 2021 for prices from $635,000 to $775,000. After adjusting for differences including but not limited to lot size, property condition, living area, and room count, the assessors derived an average indicated value of $735,300. The assessors thus maintained that sales of comparable properties supported the subject property's assessment for the fiscal year at issue.

Based on the evidence of record, the Board found that the appellant provided insufficient evidence to meet her burden of proving her entitlement to an abatement. The Board found that the appellant's sales-comparison analysis consisted of properties that were sold too far removed in time from the relevant assessment date of January 1, 2022, and the properties – improved with homes of various styles and much smaller than the subject property -

were not sufficiently similar to the subject property to provide persuasive information on the subject property's fair cash value. Moreover, the appellant's observation that the subject property's assessed value had increased more than other properties in her vicinity was, without more, not a persuasive indicator that the subject property was unfairly valued, considering that the subject property had undergone a significant expansion and renovation while there was no evidence that the comparison properties had likewise been renovated or expanded. Finally, the appellant's testimony regarding her difficulty in attempting to sell the subject property, together with the additional back lot, for $900,000, several years prior to the relevant assessment date, does not support the conclusion that the subject property was overvalued at the far lower figure of $723,500 for the fiscal year at issue.

By contrast, the Board found the appellee's comparable-sales analysis to be persuasive evidence of the subject property's fair cash value. The appellee chose three properties from the subject property's neighborhood that, like the subject property, were improved with single-family, Colonial-style homes and that sold close in time to the relevant assessment date. The appellee then provided what the Board found to be appropriate adjustments to these properties' sale prices. After adjustment, the Board found that the comparable properties' average indicated value of

$735,300 supported the subject property’s assessed value of $723,500 for the fiscal year at issue.

Therefore, the Board found and ruled that the appellant failed to meet her burden of proving a fair cash value for the subject property that was lower than its assessed value for the fiscal year at issue.

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

OPINION

Assessors are required to assess real estate at its fair cash value as of the first day of January preceding the fiscal year at issue. G.L. c. 59, § 38. Fair cash value is defined as the price upon which a willing buyer and a willing seller will agree if both are fully informed and under no compulsion. ***Boston Gas Co. v. Assessors of Boston***, 334 Mass. 549, 566 (1956). The appellant has the burden of proving that her property has a lower fair cash 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 taxpayers . . . prov[e] 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)). Properties are "comparable" to the subject property when they share "fundamental similarities" with the subject property. *See* ***Lattuca v. Robsham***, 442 Mass. 205, 216 (2004). The appellant bears the burden of "establishing the comparability of . . . properties [used for comparison] to the subject property." ***Silvestri v. Assessors of Lowell***, Mass. ATB Findings of Fact and Reports 2012-926, 935. *Accord* ***New Boston Garden Corp. v. Assessors of Boston***, 383 Mass. 456, 470 (1981).

In the present appeal, the Board found that the appellant's comparable-sales analysis relied on comparison properties that were too dissimilar in style and size, and there was no evidence that they had been recently renovated and expanded like the subject property. These dissimilar properties failed to furnish reliable evidence of the subject property's fair cash value. *See* ***Sears, Robuck & Co. v. Assessors of Cambridge***, Mass. ATB Findings of Fact and Reports 2019-112, 136 (disregarding taxpayer's comparison analysis that was "culled from properties that were too dissimilar from and inferior to it").

The Board likewise found that the reported $900,000 listing price for the subject property, together with the adjacent back parcel, did not constitute persuasive evidence that the subject property was overvalued, particularly given that the listing was remote in time from the relevant assessment date and the substantial difference between the listing price and the $723,500 assessment value. *See* ***Sands v. Assessors of Bourne***, Mass. ATB Findings of Fact and Reports 2007-1098, 1103 ("[L]isting prices of unsold properties . . . are not reliable indicators of the fair cash value of a property."). The Board further found that the record contained probative evidence offered by the appellee supporting the subject property's assessed value for the fiscal year at issue.

Based on the foregoing, the Board found and ruled that the appellant failed to meet her burden of proving a fair cash value for the subject property that was less than its assessed value for the fiscal year at issue.

Accordingly, the Board issued a decision for the appellee upholding the subject property's assessment for the fiscal year at issue.

THE APPELLATE TAX BOARD

By: ______________________________
Mark J. DeFrancisco, Chairman

A true copy,

Attest: ______________________________
Clerk of the Board