

COMMONWEALTH OF MASSACHUSETTS

APPELLATE TAX BOARD

DENISE PINARDI

v.

BOARD OF ASSESSORS OF
THE TOWN OF MONTAGUE

Docket Nos. F350338, F350339,
F350340

Promulgated:
April 2, 2025

These are appeals filed under the formal procedure pursuant to G.L. c. 58A, § 7 and G.L. c. 59, §§ 64 and 65 regarding real estate owned by and assessed to Denise Pinardi ("appellant") for fiscal year 2023 ("fiscal year at issue").

Chairman DeFrancisco ("Presiding Commissioner") heard these appeals and, in accordance with G.L. c. 58A, § 1A, issued single-member decisions for the appellee dismissing the appeals.

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.

*David Pinardi and Chris Pinardi*¹ for the appellant.

Karen Tonelli, Assessor, for the appellee.

¹ David Pinardi and Chris Pinardi are sons of the appellant. They appeared on their mother's behalf at her request and demonstrated appropriate familiarity with the real estate at issue.

FINDINGS OF FACT AND REPORT

Based on testimony and documents admitted into evidence during the hearing of these appeals, the Presiding Commissioner made the following findings of fact.

On January 1, 2022, the relevant valuation date for the fiscal year at issue, the appellant was the assessed owner of three parcels of land totaling 34.406 acres and located on West Chestnut Hill Road in Montague (collectively, the "subject property").² For the fiscal year at issue, the subject property was classified pursuant to G.L. c. 61 ("Chapter 61") as forest land and certified as such by the State Forester. The subject property was thus assessed and taxed at reduced rates pursuant to Chapter 61, § 3. Assessor Karen Tonelli explained that the subject property's Chapter 61 values, which were the basis of their assessments, were listed on the property record cards as "special values."

For the fiscal year at issue, the parcels comprising the subject property were valued and assessed as follows:

Parcel identification	Assessed "special value"	Tax assessed
52-0-081	\$72	\$1.71
52-0-131	\$324	\$8.23
52-0-118	\$4,537	\$107.89

² For the fiscal year at issue, the appellee initially issued three separate property record cards for these parcels, identified as parcels 52-0-118, 52-0-081, and 52-0-131. However, the appellee adjusted the parcel identifications during the fiscal year at issue to combine parcels 52-0-081 and 52-0-131 with parcel 52-0-069, thereby creating a single 6.4-acre parcel at 52-0-069.

The appellant timely paid the taxes due without incurring interest. On March 27, 2023, prior to the due date of the first installment of the semi-annual real estate tax bill, the appellant timely filed abatement applications for the subject property. The appellant allowed the appellee an additional thirty days to act on the abatement applications. On July 10, 2023, the appellee denied the appellant's abatement requests. On October 3, 2023, the appellant seasonably filed petitions with the Appellate Tax Board ("Board").

The appellant presented her case through the testimony of her sons, David Pinardi and Chris Pinardi. According to David Pinardi, the appellant was contesting values that were listed on the subject property's property record cards as "appraised values," contending that they were greater than the subject property's fair cash values. The appellant understood that the "appraised values" were not used to calculate the taxes assessed on the subject property for the fiscal year at issue. However, she was concerned that, if someday the subject property were to be taken out of Chapter 61 classification, then real estate taxes and roll-back taxes would be assessed pursuant to these "appraised values."³ When asked by the Presiding Commissioner to clarify whether the appellant was

³ Pursuant to Chapter 61, § 7, when land that is classified under Chapter 61 no longer qualifies, a roll-back tax is due in "an amount equal to the difference, if any, between the taxes paid or payable for that tax year in accordance with this chapter and the taxes that would have been paid or payable in that tax year had the land been valued, assessed and taxed without regard to these provisions."

contesting the subject property's Chapter 61 values or the taxes that were assessed based on those values for the fiscal year at issue, David Pinardi confirmed that the appellant was not.

For the reasons stated more fully in the following Opinion, the Presiding Commissioner ruled that the appellant was not aggrieved by the assessment of a tax. Accordingly, the Presiding Commissioner issued decisions for the appellee in these appeals.

OPINION

Pursuant to G.L. c. 59, § 59, "[a] person upon whom a tax has been assessed . . . if aggrieved by such tax" may apply for an abatement with the assessors. Likewise, pursuant to G.L. c. 59, § 64, "[a] person aggrieved by the refusal of assessors to abate a tax" may appeal the assessors' decision to the Board. The appellant here has not been aggrieved, nor does she claim to have been aggrieved, by the taxes assessed on the subject property for the fiscal year at issue. Neither has the appellant been aggrieved by the refusal of the assessors to abate taxes assessed on the subject property for the fiscal year at issue.

The "appraised values" of the subject property were not the basis of any assessment of tax for the fiscal year at issue and thus provided no basis for a ruling by the Board in these appeals. See ***Sliski v. Assessors of Lincoln***, Mass. ATB Findings of Fact and Reports 2024-112, 126 (explaining that the Board's actions are

limited by statute and thus the Board cannot rule on theoretical issues that do not affect an assessment for the tax year at issue) (citing *Cognition Fin. Corp. v. Comm'r of Revenue*, 95 Mass. App. Ct. 1119 (2019) (decision pursuant to Rule 1:28)).

In sum, because the appellant was not aggrieved by a tax, or by the refusal of the appellee to abate a tax, the Presiding Commissioner found and ruled that the Board lacked jurisdiction over the instant appeals.

Accordingly, the Presiding Commissioner issued decisions for the appellee and dismissed the appeals.

THE APPELLATE TAX BOARD

By: 

Mark J. DeFrancisco, Chairman

A true copy,

Attest: 

Clerk of the Board