

**COMMONWEALTH OF MASSACHUSETTS**  
**APPELLATE TAX BOARD**

**ROMAINE RANDALL**

v.

**BOARD OF ASSESSORS OF  
THE TOWN OF CONCORD**

Docket No. F353051

Promulgated:  
April 30, 2026

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 Town of Concord (“assessors” or “appellee” to abate a tax on certain real estate located in the Town of Concord owned by and assessed to Romaine Randall (“appellant”) with respect to fiscal year 2024 (“fiscal year at issue”).<sup>1</sup>

Commissioner Bernier heard this appeal. He was joined by Chairman DeFrancisco and Commissioners Good, Elliott, and Metzger in the decision for the appellant.

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.

*Romaine Randall, pro se*, for the appellant.

*Meredith Stone, Assessor*, for the appellee.

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<sup>1</sup> The appeal was originally filed under the informal procedure, but within thirty days of the date of service of the informal procedure, the appellee timely elected to have the appeal transferred to the formal docket. See G.L. c. 58A, § 7A.

## **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, 2023, the relevant valuation and assessment date for the fiscal year at issue, the appellant was the assessed owner of an approximately 2.60-acre improved parcel of real estate located at 349 Harrington Avenue in Concord (“subject property”). The subject property is located on the Assabet River and is improved with a one-story, ranch-style, single-family dwelling constructed in 1953. The dwelling has a finished living area of 1,654 square feet, including three bedrooms, as well as two full bathrooms. There is also a one-car attached garage, an enclosed porch, and a deck.

For the fiscal year at issue, the assessors valued the subject property at \$969,900 and assessed a tax thereon, at the rate of \$13.13 per \$1,000, in the amount of \$12,734.79. The appellant timely paid the tax due without incurring interest.

On January 8, 2024, the appellant filed an abatement application with the assessors. The assessors issued a denial notice dated April 26, 2024, indicating that they denied the abatement application on April 25, 2024, and that appeal to the Board must be filed within three months of the denial notice. This notice was defective on several counts. Upon failure of the assessors to take action prior to the expiration of three months from the filing of the abatement application, the abatement application was deemed denied pursuant to G. L. c. 59, § 64. Further, G.L. c. 59, § 63 required that the assessors send notice of their inaction within ten days of the deemed denial. Here, the deemed denial date was April 8, 2024, and so the assessors' notice dated April 26, 2024 fell outside the statutory period and also provided incorrect filing information to the appellant.

Because of the assessors' failure to comply with G. L. c. 59, § 63, the Board found that pursuant to G. L. c. 59, § 65C, the appellant was entitled to file her petition "within two months after the appeal should have been entered." This extended the filing date to September 8, 2024. Consequently, the appellant's petition filed with the Board on July 23, 2024 was timely. Based on these facts and relevant law, the Board found and ruled that it had jurisdiction to hear and decide this appeal.

The subject property is the same property that was before the Board for fiscal year 2023. See ***Randall v. Assessors of Concord***, Mass. ATB Findings of Fact and Reports 2024-267 ("***Randall I***") For fiscal year 2023, the assessors valued the subject property at \$896,400. Based on the evidence in that matter, which included calendar year 2021 sales of comparable properties, the Board found that the subject property was overvalued. ***Id.*** at 2024-270. Weighing all the evidence, the Board found that the subject property's fair cash value for fiscal year 2023 was \$830,000. ***Id.*** at 2024-271.

Because the assessors increased the subject property's assessment over the value found by the Board for fiscal year 2023, the burden of proof shifted to the assessors to show that an increase in value was warranted. G.L. c. 58A, § 12A.

The assessors presented their case through the testimony of Assessor Meredith Stone. Ms. Stone testified that the assessed value best represented the subject property's fair cash value for the fiscal year at issue because it was based on "software and a model certified by the state." The assessors also offered into evidence a report entitled "Market Overview & Concord Ma Interim Valuation Results" that was purportedly based on property sales that occurred in calendar year 2022. The report was prepared by Michael Tarello, of Vision Government Solutions. Mr. Tarello did not testify at the hearing of this

appeal and therefore was not available for cross examination by the appellant or questioning by the Board. Therefore, the Board gave no weight to the report.

The assessors further offered into evidence a comparable-sales analysis citing five sales. However, these sales occurred between fifteen months and twenty-one months after the relevant assessment date of January 1, 2023. Lastly, the assessors offered the sale information for 315 Harrington Ave. This property sold on February 28, 2022 for \$1,850,000. The assessors failed to demonstrate how this property was comparable to the subject property and made no adjustments to its sale price for differences with the subject property.

Having asserted that the subject property's fair cash value was lower than that determined by the Board in *Randall I*, Ms. Randall offered an appraisal report for the subject property that was prepared on June 7, 2023, on behalf of a bank in conjunction with a refinancing transaction. The appraiser did not testify and therefore was not available for cross examination by the appellee or questioning by the Board. As with the appraisal report offered by the assessors, the Board gave no weight to this report. See *Randall I*, Mass. ATB Findings of Fact and Reports at 2024-269 (Board did not accept any opinions of value included in taxpayer's appraisal report because appraiser was not presented as a witness.). The appellant also offered her own comparable-sales analysis citing three ranch-style properties. These properties sold in September 2022 and October 2022 with sales prices that ranged from \$745,000 to \$926,000. On the basis of the average sale price of her comparable sales, the appellant opined that the subject property's fair cash value for the fiscal year at issue was \$820,000.

Based on all the evidence, the Board found that the assessors failed to meet their burden of proving that the assessment at issue was warranted. The Board further found that the appellant failed to offer credible evidence to support a fair cash value less than that determined by the Board for fiscal year 2023. The Board therefore found and ruled that the fair cash value of the subject property was \$830,000 for the fiscal year at issue.

Accordingly, the Board issued a decision for the appellant in this appeal and granted abatement in the amount of \$1,836.89.<sup>2</sup>

### 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).

“The burden of proof is upon the petitioner to make out its right as a matter of law to 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)). An assessment is presumed valid unless the taxpayer proves otherwise. ***General Electric Co. v. Assessors of Lynn***, 393 Mass. 591, 598 (1984) (quoting ***Schlaiker***, 365 Mass. at 245).

If, however, the assessment at issue exceeds the Board’s prior determination of the subject property’s fair cash value for either of the two immediately preceding fiscal

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<sup>2</sup> The Decision of the Board dated January 5, 2026, indicated a decision for the appellant in the amount of \$1,864.44, which included a Community Preservation Act (“CPA”) surcharge. The appellant was granted an exemption for the CPA and therefore that abatement amount was calculated incorrectly. Accordingly, the Board is issuing a Revised Decision for the appellant simultaneously with this Findings of Fact and Report granting an abatement in the amount of \$1,836.89.

years, then “the burden shall be upon the [assessors] to prove that the assessed value was warranted.” G.L. c. 58, § 12A (“Section 12A”). In the present appeal, the assessment at issue falls within the two-year period set forth in Section 12A. Therefore, the assessors bear the burden of proving that the increase in the assessment from fiscal year 2023 was warranted. *Labudovic v. Assessors of Belmont*, Mass. ATB Findings of Fact and Reports 2023-361, 365; *Boudreau v. Assessors of Eastham*, Mass. ATB Findings of Fact and Reports 2019-138, 144-45; *Johnson v. Assessors of Lunenburg*, Mass. ATB Findings of Fact and Reports 1992-1, 8. See also *Cressey Dockham & Co., Inc. v. Assessors of Andover*, Mass. ATB Findings of Fact and Reports 1989-72, 87 (If, for one of the prior two fiscal years, a determination of the fair cash value of the same property was made by the Board, “the statute requires the [assessors] to produce evidence to ‘satisfy the [B]oard that the increased valuation was warranted.’”).


Further, regardless of the burden imposed by Section 12A upon assessors, the burden of persuasion remains with a taxpayer who claims that a property's fair cash value is less than the Board's prior determination. See *Boudreau*, Mass. ATB Findings of Fact and Reports at 2019-145. To support a claim of overvaluation, taxpayers “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)).

In *Randall I*, the Board found that the fair cash value of the subject property for fiscal year 2023 was \$830,000. Based on the evidence presented, the Board found that the assessors failed to meet their burden of proving that the assessment for the fiscal

year at issue was warranted. The Board further found that the appellant failed to offer credible evidence to support a fair cash value less than that determined by the Board for fiscal year 2023. The Board therefore found and ruled that the fair cash value of the subject property was \$830,000 for the fiscal year at issue.

Accordingly, the Board issued a decision for the appellant in this appeal and granted abatement in the amount of \$1,836.89.

**THE APPELLATE TAX BOARD**

By:   
**Mark J. DeFrancisco, Chairman**

A true copy,

Attest:   
**Clerk of the Board**