THE COMMONWEALTH OF MASSACHUSETTS Appellate Tax Board



100 Cambridge Street
Suite 200
Boston, Massachusetts 02114

Docket Nos. F329472 through F329513; F329570, F329571, F329572

R.I. SEEKONK HOLDINGS, LLC Appellant.

BOARD OF ASSESSORS OF THE TOWN OF SEEKONK Appellee.

DECISION WITH FINDINGS

The Decision is for the appellee. These are 45 appeals concerning partially-constructed structures at the Greenbrier Village Condominium. The Board has previously rejected the arguments raised by the appellant concerning other partially-constructed structures at this same condominium in a decision affirmed by the Appeals Court. See R.I. Seekonk Holdings, LLC v. Assessors of Seekonk, Mass. ATB Findings of Fact and Reports, 2015-568, aff'd 91 Mass. App. Ct. 1104 (2017), review denied, 476 Mass. 1115 ("Seekonk Holdings I"). The appellant in the present appeals essentially invites the Board to revisit its prior analysis and come to a different conclusion. The Board declines to do so and, for the reasons stated in Seekonk Holdings I, issues a Decision for the appellee in these appeals.

Chairman

Commissioner

Patricio M. Jord Commissioner

Commissioner

Commissioner

Commissioner

Commissioner

Commissioner

Attest: Sttphous S. Muu

Date:

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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. Pursuant to G.L. c. 58A, § 13, no further findings of fact or report will be issued by the Board.