

COMMONWEALTH OF MASSACHUSETTS

APPELLATE TAX BOARD

RAYMOND F. SIDOR, TRUSTEE
CORINTHIAN R.T.

v.

BOARD OF ASSESSORS OF
THE CITY OF TAUNTON

Docket No. F310224

Promulgated:
May 23, 2025

This is an appeal heard 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 Taunton ("appellee" or "assessors") to abate taxes on land owned by and assessed to Raymond F. Sidor, Trustee Corinthian R.T. ("appellant") for fiscal year 2023 ("fiscal year at issue").¹

Chairman DeFrancisco ("Presiding Commissioner") heard this appeal and, in accordance with G.L. c. 58A, § 1A and 831 CMR 1.32, issued a single-member 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.

Raymond Sidor, pro se, for the appellant.

Richard Conti, assessor, for the appellee.

¹ The appellant originally filed this appeal under the informal procedure. However, the appellant subsequently filed a Request to Change Procedure to the formal procedure, which Chairman DeFrancisco granted.

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 date for the fiscal year at issue, the appellant was the owner of a 6,098-square-foot parcel of land located at 53 R Washington Street (a/k/a 53 1/2 Washington Street) in the City of Taunton improved with a two-story, two-family home, built in 1900 with an effective year built of 1992, and containing 3,903 square feet of living area, with a total of twelve rooms, including four bedrooms, as well as two full bathrooms ("subject property" and "subject home," respectively). The subject home is graded as above average.

For the fiscal year at issue, the appellee valued the subject property at \$442,900 and assessed a tax thereon, at the rate of \$12.05 per \$1,000, in the amount of \$5,336.95. The appellant timely paid the tax due without incurring interest. On January 31, 2023, prior to the due date of the second installment of the semi-annual tax bill, the appellant timely filed an abatement application with the assessors, which the assessors denied on April 25, 2023. On July 19, 2023, the appellant seasonably filed a petition with the Board. Based on these facts, the Presiding Commissioner found and ruled that the Board had jurisdiction to hear and decide the instant appeal.

The appellant presented his case through his testimony and documentary evidence. The appellant was concerned with conditions in the subject property's vicinity that, in his opinion, negatively impacted the subject property's fair cash value.

The appellant first contended that there were environmental issues from groundwater contamination originating from a property adjacent to the subject property, and further, that the high water table and flooding from nearby Mill River contributed to the impact of residual contamination at the subject property. The appellant's submissions included a surface investigation report, newspaper articles, and a letter from a Taunton Planning Board meeting to document the contamination. These items dated from as far back as 1992 up to 2016; none of the evidence related to conditions existing during the fiscal year at issue.

The appellant further claimed that alleged illicit activities at another adjacent property as well as noxious odors from nearby businesses have negatively impacted the fair cash value of the subject property. To support this claim, the appellant submitted numerous newspaper articles and photographs documenting dumpsters, foot traffic, and nefarious characters from the neighborhood over the span of a few decades up to the fiscal year at issue.

The appellant also maintained that the subject home suffered from items of deferred maintenance. The appellant submitted

photographic evidence depicting rotting of the deck, gutters, and soffit at the subject property.

The appellant next submitted a comparable-assessment analysis using four nearby properties. Three of the comparison properties had sold in arms'-length transactions for prices ranging from \$520,00 to \$570,000, and the comparison properties were assessed from \$428,100 to \$482,400 for the fiscal year at issue. The appellant argued that the subject property was inferior to each of these properties because of its location as well as its items of deferred maintenance.

On cross examination, the appellant conceded that the subject home featured some high-end finishes to its exterior, like wrought-iron rails above the entryway door and front porch and carved embellishments above the windows. The appellant also conceded to recent investment in the subject property's neighborhood, specifically a newly constructed three-unit condominium building across the street that recently sold for about \$500,000.

The appellee presented its case in chief through the testimony of assessor Richard Conti as well as documentary evidence, including the requisite jurisdictional documents. The property record card for the subject property noted an Environmental Protection Act ("EPA") issue with the abutter and further noted reductions in value to the subject property for external obsolescence as well as functional obsolescence.

The appellee next offered a comparable-sales analysis using five purportedly comparable two-family properties from the subject property's neighborhood that had sold during the period from July 2022 to December 2022; two of these properties were used by the appellant in his comparable-assessment analysis. After adjustments for land condition, living area, extra features, and additional outdoor structures, the purportedly comparable properties yielded adjusted fair cash values for the subject property ranging from \$546,400 to \$679,800, far greater than the subject property's assessed value of \$442,900.

Based on the evidence presented, the Presiding Commissioner found that the appellant failed to sustain his burden of proving a fair cash value for the subject property that was less than its assessed value for the fiscal year at issue. Most of the appellant's evidence was not contemporaneous with the fiscal year at issue, dating back as far as the 1990s. The appellant further failed to show that the assessors did not appropriately consider environmental and other external conditions, as well as deferred maintenance issues with the subject property itself, when setting the subject property's fair cash value, particularly when its property record card included references to EPA issues and obsolescence discounts. Additionally, the Presiding Commissioner found that the subject home had some high-end finishes that enhanced the subject property's fair cash value.

The Presiding Commissioner additionally found that the appellant failed to provide evidence of any actual diminution in value to the subject property directly resulting from the condition of the neighboring properties. In fact, the evidence of recent investment in the area, across the street from the subject property, undermined the appellant's contention that the subject property's location decreased its fair cash value.

Finally, the Presiding Commissioner found that the appellant's comparable-assessment analysis without adjustments was unpersuasive for challenging the subject property's assessment and that the appellee's comparable-sales analysis was a persuasive indicator of the subject property's fair cash value.

Therefore, for the reasons stated more fully in the following Opinion, the Presiding Commissioner found and ruled that the appellant did not meet his burden of proving that the fair cash value of the subject property was lower than its assessed value for the fiscal year at issue.

Accordingly, the Presiding Commissioner issued a decision for the appellee.

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 their property has a lower 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)). In this appeal, the appellant attempted to provide evidence of environmental contamination and other unsavory conditions within the subject property's vicinity, as well as defects with the subject property itself, to undermine the assessors' valuation of the subject property. However, the Presiding Commissioner found

that much of the appellant's evidence related to time periods far removed from the fiscal year at issue. Further, the Presiding Commissioner found that the appellant failed to prove that the subject property's assessed value did not already account for these issues, particularly where the property record card noted an EPA issue with the abutting property and further enumerated reductions in value for external and functional obsolescence. Moreover, the Presiding Commissioner found that the subject property included high-end finishes that enhanced its fair cash value.

The lack of any quantifiable impact on the subject property's fair cash value resulting from its surroundings was a critical shortcoming to the appellant's evidence. "Not every nuisance resulting from living near neighbors must result in a reduction in fair market value." **Nelson v. Assessors of Wilmington**, Mass. ATB Findings of Fact and Reports 2013-320, 342. Unlike **Pistorio v. Assessors of Boston**, Mass. ATB Findings of Fact and Reports 2010-206, 215-16, where the taxpayer credibly established that "the increase in activity at [a neighboring property] led to increased vacancies and decreased rental values at the subject property," the appellant here provided no evidence by which the Presiding Commissioner could directly attribute the condition of the neighboring properties to a decrease in fair cash value of the subject property. In fact, recent investment in the subject property's neighborhood, specifically the sale of the newly

developed condominium building across the street, undermined the appellant's contention that claimed defects adversely affected nearby properties.

The Presiding Commissioner also found that the appellee's comparable-sales analysis was a persuasive indicator of the subject property's fair cash value. 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 fair cash value of the property at issue. **Graham v. Assessors of West Tisbury**, Mass. ATB Findings of Fact and Reports 2007-321, 400, *aff'd*, 73 Mass. App. Ct. 1107 (2008). The appellee here provided properties from the subject property's neighborhood that were sufficiently similar to the subject property and then applied appropriate adjustments to those properties to account for differences with the subject property. The subject property's assessed value was significantly less than the average adjusted sale prices of those properties, supporting the conclusion that the subject property's assessed value for the fiscal year at issue did not exceed its fair cash value for the fiscal year at issue.

Based on the evidence of record, the Presiding Commissioner found and ruled that the appellant failed to meet his 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 Presiding Commissioner 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