

COMMONWEALTH OF MASSACHUSETTS
APPELLATE TAX BOARD

LOIS H. TATARIAN

v.

**BOARD OF ASSESSORS OF
THE TOWN OF SEEKONK**

Docket No. F351180

Promulgated:
February 26, 2026

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 Town of Seekonk ("assessors" or "appellee") to abate a tax assessed to Lois H. Tatarian ("appellant") for fiscal year 2024 ("fiscal year at issue").

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

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.

Lois H. Tatarian, pro se, for the appellant.

Lydia Cordeiro, assessor, for the appellee.

FINDINGS OF FACT AND REPORT

Based on testimony and exhibits offered into evidence at the hearing of this appeal, the Presiding Commissioner 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 a 6.5-acre parcel of land located at 1316 Fall River Avenue in Seekonk, improved with a single-family dwelling containing 2,128 square feet of living area comprised of seven rooms, including four bedrooms as well as two full bathrooms (“subject property”).

For the fiscal year at issue, the assessors valued the subject property at \$530,400 and assessed a tax thereon, at the rate of \$12.35 per \$1,000, in the total amount of \$6,616.88, inclusive of the Community Preservation Act surcharge. The appellant timely paid the tax due without incurring interest. On January 31, 2024, the appellant timely filed an abatement application with the assessors, which the assessors denied on March 20, 2024. The appellant seasonably filed an appeal with the Appellate Tax Board (“Board”) on June 3, 2024. Based on these facts, the Presiding Commissioner found and ruled that the Board had jurisdiction to hear and decide this appeal.

The appellant testified on her own behalf and offered into evidence an information packet including copies of the tax bills and property record cards for fiscal year 2023 and the fiscal year at issue, correspondence between her and the assessors, and a self-prepared "Timeline of Key Events and Documents." The appellant testified that on December 22, 2022, she sold seven acres that had been part of the subject property and retained ownership of 6.5 acres. She further testified that despite the sale, she was taxed on the total land area for fiscal year 2023. The appellant then argued that because the preliminary taxes for the fiscal year at issue were based on the previous year's assessment, she paid taxes on land that she did not own.

The appellant did not offer any evidence to show that the subject property's fair cash value was less than its assessed value for the fiscal year issue.

In addition to providing the relevant jurisdictional documents, the assessors presented their case through the testimony of assessor Lydia Cordeiro. Ms. Cordeiro testified that the fiscal year at issue was a revaluation year, which resulted in an increase in both the land and building value components of the subject property's total assessment. Ms. Cordeiro further testified that although the tax bill for the fiscal year at issue listed the wrong acreage, the correct land site of 6.5 acres was listed on the property record card and was used in calculating the subject property's total assessed value for the fiscal year at issue.

Based on the evidence presented, the Presiding Commissioner found and ruled that the appellant failed to offer any evidence to establish that the subject property's fair cash value was less than the assessed value for the fiscal year at issue. Accordingly, the Presiding Commissioner issued a decision for the appellee in this appeal.

OPINION

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 upon 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).

A taxpayer has the burden of proving that the property at issue has a lower value than that assessed. “The burden of proof is upon the appellant 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 taxpayer[] sustain[s] the burden of proving the contrary.’” **General Electric Co. v. Assessors of Lynn**, 393 Mass. 591, 598 (1984) (quoting **Schlaiker**, 365 Mass. at 245).

In appeals before this 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 591 (quoting **Donlon v. Assessors of Holliston**, 389 Mass. 848, 855 (1983)). In the present appeal, the appellant provided no evidence of flaws or errors in the assessors’ method of valuation and failed to present affirmative evidence of overvaluation. Instead, the appellant focused solely on the calculation of the preliminary tax bills issued for the fiscal year at issue.

The Presiding Commissioner therefore found and ruled that the appellant failed to sustain her burden of proving that the subject property had a fair cash value lower than the assessed value for the fiscal year at issue. Moreover, the evidence presented by the assessors supported the contested assessment.

Accordingly, the Presiding Commissioner issued a decision for the appellee in this appeal.

THE APPELLATE TAX BOARD

By: 

Nicholas D. Bernier, Commissioner

A true copy,

Attest: 

Clerk of the Board