

COMMONWEALTH OF MASSACHUSETTS

APPELLATE TAX BOARD

JULIE A. WALRATH

v.

BOARD OF ASSESSORS OF
THE TOWN OF STOW

Docket No. F349284

Promulgated:
April 18, 2025

This is an appeal originally filed under the informal procedure pursuant to G.L. c. 58A, § 7A and G.L. c. 59, §§ 64 and 65 from the refusal of the Board of Assessors of the Town of Stow ("appellee" or "assessors") to abate a tax on real estate owned by and assessed to Julie A. Walrath, Trustee of the Walcon Revocable Trust ("appellant") for fiscal year 2023 ("fiscal year at issue").¹

Commissioner Elliott heard the appeal. Chairman DeFrancisco and Commissioners Good, Metzger, and Bernier joined him in the decision for the appellee.

These findings of fact and report are made pursuant to a request by the appellee under G.L. c. 58A, § 13 and 831 CMR 1.34.

Julie A. Walrath, pro se, for the appellant.

Kristen Fox, Assessor, for the appellee.

¹ Within 30 days of service of the Statement Under Informal Procedure, the assessors elected to transfer the proceedings to the formal procedure. 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, 2022, the relevant valuation date for the fiscal year at issue, the appellant was the assessed owner of a .99-acre parcel of land improved with a single-family home built in 1970, located at 40 Evelyn Road in the Town of Stow ("subject property"). The home contains 2,396 square feet of living area, which consists of eight rooms, including four bedrooms, as well as two full bathrooms and one half bathroom. The subject property also includes a two-car attached garage, a farmer's porch, and a rear deck.

For the fiscal year at issue, the appellee valued the subject property at \$609,200 and assessed a tax thereon, at a rate of \$18.13 per \$1,000 in the total amount of \$11,321.75, including the applicable Community Preservation Act surcharge. The appellant timely paid the tax due without incurring interest. On January 31, 2023, the appellant timely filed an abatement application for the subject property, which the appellee denied on April 3, 2023. On June 14, 2023, the appellant seasonably filed an appeal with the Board. Based on this information, the Board found and ruled that it had jurisdiction to hear and decide this appeal.

The appellant presented her case through her testimony and the submission of a self-prepared valuation analysis. The

appellant argued that the subject property was overvalued compared to the assessed values of five purportedly comparable properties located in the same neighborhood, which ranged in assessed value from \$544,600 to \$580,100 for the fiscal year at issue. The appellant's analysis also included three sales of purportedly comparable properties occurring in 2021, with sales prices ranging from \$480,000 to \$595,000. The appellant failed to make any adjustments to account for the differences between the subject property and any of the purportedly comparable properties. One significant difference that the appellant failed to adjust for was the disparity in sizes of living area. While the subject property's living area consisted of 2,396 square feet, the purportedly comparable properties widely ranged in living area from 1,504 square feet to 2,708 square feet, thus requiring adjustments to make a meaningful comparison with the subject property.

In addition, the appellant contended that there had been errors in data collection by the assessors, alleging that the assessed value of the subject property failed to reflect that the rear deck and the above-ground swimming pool were of such dilapidated condition as to render them unusable and without adding any appreciable value to the subject property. The appellant also objected to the notation on the property record card that the subject property had a heat pump, as she testified that although the home had air conditioning, it was not powered by a heat pump.

Based on the foregoing, the appellant's opinion of value of the subject property for the fiscal year at issue was \$575,000.

The appellee presented their case through the testimony of Kristen Fox, assessor, and the submission of a comparable-sales analysis. The analysis consisted of sales of six purportedly comparable properties occurring within a year of the relevant valuation date, three of which were the same properties offered as comparable sales by the appellant. Unlike the appellant, however, the assessors calculated adjusted values that allowed for meaningful comparison with the assessed value of the subject property. Ms. Fox adjusted the comparable-sales properties for differences between those properties and the subject property that affect fair cash value, including adjusting for the size of living area, grade, and condition, as well as other features. After adjustments, the purportedly comparable properties yielded indicated values for the subject property ranging from \$615,500 to \$653,400. The subject property's assessed value of \$609,200 fell below that range.

Ms. Fox further addressed the appellant's claim of errors on the subject property's property record card for the fiscal year at issue. Ms. Fox testified that the swimming pool had not contributed to the value of the subject property. She also testified that although the property record card incorrectly specified that there was a heat pump, no additional value was attributed to the heat

pump relative to what would have been attributed to the existing air conditioning feature without a heat pump. Ms. Fox further testified that the rear deck was present at the time of the home valuation for the fiscal year at issue and that it had properly contributed value of \$1,700.

Based on the evidence presented, the Board found and ruled that the appellant failed to meet her burden of proving that the fair cash value of the subject property was lower than its assessed value for the fiscal year at issue. The Board found that although the appellant's analysis contained both assessed values and sales values for properties in the neighborhood that had similarities to the subject property, it failed to include adjustments for the significant differences between those properties and the subject property. The appellant's analysis therefore failed to provide persuasive evidence in establishing the fair cash value of the subject property for the fiscal year at issue.

Furthermore, although the appellant argued that the conditions of the pool and the rear deck, and the absence of a heat pump should reduce the assessed value of the subject property, the Board found that neither the pool nor the heat pump had contributed to the assessed value, and that the rear deck had been appropriately accounted for in the valuation.

Moreover, the Board found that the assessors' comparable-sales analysis, which featured arm's-length sales of the same three

properties that the appellant had cited as comparable-sales properties, included appropriate adjustments and yielded indicated values that supported the subject property's assessed value for the fiscal year at issue.

Accordingly, the Board issued a decision for the appellee.

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 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). An appellant has the burden of proving that the 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 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 the Board, "[t]he 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)).

Sales of comparable realty in the same geographic area and within a reasonable time of the valuation date generally contain probative evidence for determining the value of the property at issue. See **Graham v. Assessors of West Tisbury**, Mass. ATB Findings of Fact and Reports 2007-321, 400 (citing **McCabe v. Chelsea**, 265 Mass. 494, 496 (1929)), *aff'd*, 73 Mass. App. Ct. 1107 (2008).

Properties used in a comparable assessment or comparable sales analysis must be comparable to the subject property, meaning that they must share "fundamental similarities" with the subject property, including similar age, location, and size. **Lattuca v. Robsham**, 442 Mass. 205, 216 (2004). "Once basic comparability is established, it is then necessary to make adjustments for the differences, looking primarily to the relative quality of the properties, to develop a market indicator of value." **New Boston Garden Corp. v. Assessors of Boston**, 383 Mass. 456, 470 (1981).

To demonstrate that the subject property was overvalued, the appellant submitted an analysis comprised of both assessed values and sale prices of purportedly comparable properties in the neighborhood of the subject property. The Board found, however, that the appellant failed to make any adjustments for differences

with the subject property and that the analysis thus failed to serve as persuasive evidence in establishing the fair cash value of the subject property for the fiscal year at issue. In contrast, the assessors' comparable-sales analysis, which adjusted for living area, grade, and condition, among other features, supported the subject property's assessed value for the fiscal year at issue.

Based on the foregoing, the Board found and ruled that the appellant failed to meet her burden of proving a fair cash value for the subject property that was lower than its assessed value for the fiscal year at issue.

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

THE APPELLATE TAX BOARD

By: 
Mark J. DeFrancisco, Chairman

A true copy,

Attest: 
Clerk of the Board