**COMMONWEALTH OF MASSACHUSETTS**

**APPELLATE TAX BOARD**

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| **AUDREY WANG** | **v.** | **BOARD OF ASSESSORS OF THE CITY OF BOSTON** |
| Docket No. F348781 | | Promulgated: September 17, 2025 |

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 City of Boston ("assessors" or "appellee") to abate a tax on real estate owned by and assessed to Audrey Wang ("appellant") and Jun Zheng for fiscal year 2023 ("fiscal year at issue").

Commissioner Good heard the appeal. Chairman DeFrancisco and Commissioners Elliott, Metzer, and Bernier joined her in the 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.

*Audrey Wang* and *Jun Zheng, pro se*, for the appellant.

*Laura Caltenco,* Esq., and *Kevin Killoran, assessor,* for the appellee.

## FINDINGS OF FACT AND REPORT

Based on the testimony and evidence presented at the hearing of this appeal, the Appellate Tax Board ("Board") made the following findings of fact.

### I. Introduction and jurisdiction

On January 1, 2022, the appellant was the assessed co-owner of a Colonial-style, 1,344-square-foot, single-family home ("subject home") located at 49 Alleyne Street on a 2,800-square-foot lot in the West Roxbury neighborhood of Boston ("subject property"). The subject home was built in 1894 and has a total of five rooms, including three bedrooms, a bathroom, and a half bathroom, as well as a garage and open deck. The subject property has two parking spaces. The appellant and Mr. Zheng purchased the subject property in December of 2016 for $443,000. The appellant and Mr. Zheng sold the subject property on March 28, 2024, for $625,000.

For the fiscal year at issue, the assessors valued the subject property at $583,300 and assessed a tax thereon, at the rate of $10.74 per thousand, in the total amount of $6,316.55, inclusive of the Community Preservation Act surcharge. The tax due was timely paid without incurring interest. On January 27, 2023, the appellant filed an application for abatement with the assessors, which the assessors denied on April 24, 2023. The appellant timely filed this appeal with the Board on June 16, 2023. Based on these facts, the Board found and ruled that it had jurisdiction to hear and decide this appeal.

**II. The parties' contentions**

**A. The appellant's case**

The appellant maintained that the relative percentage increases per fiscal year in the assessed values of the subject property have outpaced those of neighboring properties. She contended that the fair cash value of the subject property for the fiscal year at issue should be $490,900, the assessed value of 47 Alleyne Street for the fiscal year at issue. In support of her argument, the appellant and Mr. Zheng provided testimony and property records cards for several neighboring properties, including 47 Alleyne Street and 35 Alleyne Street, to demonstrate the assessment histories of these properties. The appellant made no adjustments to these properties compared to the subject property.

**B. The assessors' case**

Assessor Kevin Killoran testified on behalf of the assessors. Apart from the jurisdictional documents, the assessors presented a sales-comparison analysis of three Colonial-style, West Roxbury properties, along with deeds, property record cards, and multiple listing service information for these properties. Each of the three properties sold in 2021, with prices ranging from $765,000 to $805,000. After the assessors applied adjustments to account for differences between these properties and the subject property, the sale prices ranged from $694,160 to $750,000, higher than the subject property's assessed value of $583,300 for the fiscal year at issue.

**III. The Board's findings**

Based on the above and all the evidence of record, and as discussed further in the Opinion, the Board found and ruled that the appellant failed to establish that the fair cash value of the subject property was less than the assessed value for the fiscal year at issue. While the appellant provided property record cards documenting the assessment histories for several neighboring properties, the appellant failed to consider and adjust for any differences between these properties and the subject property that could impact fair cash value. In the absence of such information, there was no basis from which the Board could determine a reduced assessment for the subject property for the fiscal year at issue. Conversely, the assessors provided a comparable-sales analysis, with appropriate adjustments, that demonstrated values much higher than the assessed value of the subject property for the fiscal year at issue. And though not determinative given its timeframe years after the relevant valuation date, the sale of the subject property by the appellant and Mr. Zheng in March 2024 indicates a rising market from the time that they purchased the subject property in December 2016.

Accordingly, the Board issued a decision for the appellee.

## 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).

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 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 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, 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 the present appeal, the appellant provided no evidence of flaws or errors in the assessors' method of valuation and failed to present probative affirmative evidence of overvaluation. *See* ***Fox v. Assessors of Longmeadow***, Mass. ATB Findings of Fact and Reports 2021-479, 483 (finding that "the lack of any quantifiable impact on the subject property's fair cash value was critically lacking").

The fair cash value of property may be determined by evidence of assessed values of comparable properties. *See* G.L. c. 58A, § 12B ("At any hearing relative to the assessed fair cash valuation . . . of property, evidence as to the fair cash valuation . . . at which assessors have assessed other property of a comparable nature . . . shall be admissible."). The introduction of such evidence may provide adequate support for the granting of an abatement. *See* ***Chouinard v. Assessors of Natick***, Mass. ATB Findings of Fact and Reports 1998-299, 307-308 (citing ***Garvey v. Assessors of West Newbury***, Mass. ATB Findings of Fact and Reports 1995-129, 135-36, and ***Swartz v. Assessors of Tisbury***, Mass. ATB Findings of Fact and Reports 1993-271, 279-80); ***Sterling v. Assessors of Arlington***, Mass. ATB Findings of Fact and Reports 2021-76, 93-4 (appellant bears the burden of establishing that comparable assessment properties share fundamental similarities with the subject property).

The Board considered the information and comparable properties submitted by the appellant but found that this evidence was not useful for determining the fair cash value of the subject property. *See* ***North American Philips Lighting Corp. v. Assessors of Lynn***, 392 Mass. 296, 297-299 (1984). Critically, the appellant failed to account for any differences between the comparable properties and the subject property. *See* ***Graham v. Assessors of West Tisbury***, Mass. ATB Findings of Fact and Reports 2007-321, 402 ("The assessments in a comparable assessment analysis, like the sale prices in a comparable sales analysis, must . . . be adjusted to account for differences with the subject."), *aff'd*, 73 Mass. App. Ct. 1107 (2008) (Rule 1:28 Decision); ***Lupacchino v. Assessors of Southborough***, Mass. ATB Findings of Fact and Reports 2008-1253, 1269 ("[W]ithout appropriate adjustments . . . the assessed values of [comparable] properties did not provide reliable indicator[s] of the subject's fair cash value.").

In contrast, the Board 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's analysis relied upon properties in West Roxbury 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 of $583,300 was significantly less than the average adjusted sale prices of those properties, supporting the Board's conclusion that the subject property's assessed value for the fiscal year at issue did not exceed its fair cash value.

Accordingly, the Board issued a decision for the appellee.

**THE APPELLATE TAX BOARD**

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

**A true copy,**

**Attest:** ______________________________
**Clerk of the Board**