



THE COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board

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Docket Nos. F326341, F329364

GARFIELD REALTY TRUST, ROBERT T. DeLUCA, TRUSTEE
Appellant.

BOARD OF ASSESSORS OF THE
CITY OF MEDFORD
Appellee.

DECISION WITH FINDINGS

The decision is for the appellant and abatements in the amount of \$1,079.91 and \$1,430.08 are granted for fiscal years 2015 and 2016, respectively.

This appeal concerns the fiscal years 2015 and 2016 assessments on a single-family residence located at 63 Otis Street in Medford. The assessors valued the property at \$422,300 for fiscal year 2015 and \$457,800 for fiscal year 2016. Appellant timely paid the taxes assessed and timely filed abatement applications and appeals to this Board for both fiscal years.

Appellant primarily relied on appellant's purchase of the subject property on September 9, 2014 for \$330,000. Appellant also offered the purchase and sale agreement concerning the subject property as well as a number of listings for properties which appellant believed were comparable to the subject property.

The assessors were represented by counsel, but did not produce a witness or otherwise offer affirmative evidence in support of the subject assessments. Counsel indicated that the assessors did not consider the sale of the subject property to be at arms' length, but offered no witness or other evidence to support this assertion.

"[S]ales of property usually furnish strong evidence of market value, provided they are arm's-length transactions and thus fairly represent what a buyer has been willing to pay for the property to a willing seller." *Foxboro Associates v. Board of Assessors of Foxborough*, 385 Mass. at 682. Actual sales of the subject "are very strong evidence of fair market value, for they represent what a buyer has been willing to pay to a seller for [the] particular property [under appeal]." *New Boston Garden Corp. v. Board of Assessors of Boston*, 383 Mass. 456, 469 (1981), quoting *First Nat'l Stores, Inc. v. Assessors of Somerville*, 358 Mass. 554, 560 (1971).

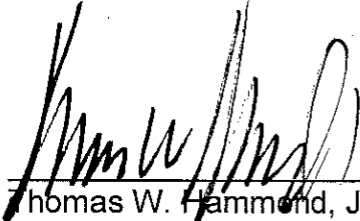
The assessors' counsel offered nothing beyond an unsupported statement that the assessors deemed the sale of the subject property to be not at arms' length. The Supreme Judicial Court has "given a narrow definition to the 'compulsion' that requires exclusion of evidence of a sale." *The Westwood Group, Inc. v. Assessors of Revere*, 391 Mass. 1012, 1013 (1984) (citing *United-Carr, Inc. v. Cambridge Redevelopment Auth.*, 362 Mass. 597, 600 (1972)). See, e.g., *Kane v. Assessors of Topsfield*, Mass. ATB Findings of Fact and Reports 2000-409, 413 (upholding a sale where "the record failed, by any standard, to demonstrate duress or compulsion on the part of the seller").

The sale of the subject property occurred between the relevant assessment dates for the fiscal years at issue; approximately 8 months after the assessment date for fiscal year 2015 and less than 4 months before the assessment date for fiscal year 2016. On this record, the Board finds that the best evidence of value for both fiscal years is the price appellant paid for the subject property.

Accordingly, the Board finds that the fair cash value for both of the fiscal years at issue is \$330,000 and grants abatements in the amount of \$1,079.91 for fiscal year 2015 and \$1,430.08 for fiscal year 2016.

This is a single-member Decision promulgated in accordance with G.L. c. 58A, § 1A and 831 CMR 1.20.

APPELLATE TAX BOARD

By: 
Thomas W. Hammond, Jr., Chairman

Attest: 
Clerk of the Board

Date: DEC - 6 2016
(Seal)

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.