



THE COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board

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Docket No. X307344

**ALINE C. JERONIMO,
Appellant.**

**BOARD OF ASSESSORS OF THE
CITY OF NEW BEDFORD,
Appellee.**

DECISION WITH FINDINGS

The Decision is for the appellee, based on the following findings of fact and rulings of law.

The subject property is a 5,250 square-foot parcel of land improved with a single-family residence. The residence was built in 1994 and has 1,746 square feet of finished living area. For fiscal year 2016 ("fiscal year at issue"), the assessed value of the subject property was \$240,000.

In support of her contention that the subject property was overvalued for the fiscal year at issue, the appellant introduced evidence of the assessed values of several nearby properties. While many of those properties had lower assessed values than the subject property, the evidence showed that the appellant's comparison properties had dwellings which were substantially older than the subject property, and consequently, they had greater depreciation, resulting in lower building values. Additionally, many of the properties offered for comparison by the appellant were significantly smaller in finished living area than the subject property. For example, the appellant offered evidence regarding a neighboring property located at 1100 Dutton Street, which sold for \$207,500 in September of 2015. That property had a land size that was identical to that of the subject property, and the land was assessed at the same amount. However, the residence located at 1100 Dutton Street was nearly 30 years older than and 30% smaller than the subject property, and the appellant did not acknowledge this meaningful difference. As the evidence offered by the appellant did not take into account key differences between the subject property and the properties offered for

comparison; the Presiding Commissioner found that it did not offer a reliable or persuasive indication that the subject property was overvalued.

The assessors, for their part, provided a sales-comparison analysis which featured several timely sales of nearby, comparable properties. The Presiding Commissioner found and ruled that the assessors' evidence furnished additional support for the assessment, which was presumptively valid to begin with. Accordingly, on the basis of all of the evidence, the Presiding Commissioner found that the appellant failed to meet her burden of demonstrating that the subject property's assessed value exceeded its fair market value for the fiscal year at issue. The Presiding Commissioner therefore issued a decision for the appellee in this appeal.

This is a single-member decision promulgated in accordance with G.L. c. 58A, § 1A.

APPELLATE TAX BOARD

By: Patricia M. Good
Patricia M. Good, Commissioner

Attest Wm. V. Vatecky
Clerk of the Board

Date: APR 25 2017
(Seal)

Location: 1091 Dutton Street
Year: 2016

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 and G.L. c. 58A, § 7A. Pursuant to G.L. c. 58A, § 13, no further findings of fact or report will be issued by the Board.