



THE COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board

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Docket No. F329134

BRADFORD ANGERS and MELONY CHAMORRO,
Appellants.

**BOARD OF ASSESSORS OF THE
TOWN OF OXFORD,**
Appellee.

DECISION WITH FINDINGS

On the basis of the following findings of fact, the decision is for the appellants.

On January 1, 2015, the appellants were the assessed owners of an improved parcel of real estate located at 208 Main Street in the town of Oxford (the "subject property"). The subject property features a single-family residence, built in 1820, containing approximately 2,437 square feet of finished living area, including one full bathroom. Its assessed value for the fiscal year at issue was \$246,200.

I. The Appellants' Evidence

The appellants, both of whom testified at the hearing of this appeal, pointed out several inaccuracies on the subject property's property record card. First, according to the appellants, the record card listed the subject property as having four bedrooms, when in actuality it has three bedrooms. Second, the record card indicated that the subject property has a poured concrete basement, when in reality it has a dirt-floor basement, as shown on pictures entered into the record by the appellants. Third, the subject property's property record card indicated that the subject property is a 0.8-acre parcel of land, but a survey commissioned by the appellants, which was entered into the record, indicated that the subject property had only 0.67 acres. However, as the surveyor who conducted the survey was not present to testify at the hearing, the Presiding Commissioner placed no weight on the survey.

The appellants purchased the subject property in May of 2007 for \$170,000. According to the appellants, they purchased the subject property, which is located on a

heavily trafficked road, because it was an ideal location for their home business. In addition to its location on a busy road, the subject property is directly abutted by railroad tracks for an active railroad line to its rear. It is also abutted by a salvage yard and located diagonally across from a Chinese food restaurant. The appellants explained that they are no longer operating their home business, and in 2015, they sought to sell the subject property.

They first listed the subject property at \$249,000 in August of 2015, eventually dropping the listing price down to \$238,000. The subject property remained on the market through the end of 2015, but did not attract any offers during that time. The documentary evidence offered by the appellants included numerous photographs of the subject property, which showed it to be in relatively poor condition.

Finally, the appellants entered into the record comparable sales properties located in Oxford. The appellants' first comparable sale was 20 Charlton Street in Oxford, which was similar in age to the subject property. That property had four bedrooms and two and one-half bathrooms, with 2,132 square feet of living area, located on an approximately 0.33-acre parcel. Interior photos showed 20 Charlton Street to be in superior condition to the subject property. 20 Charlton Street sold for \$220,000 on December 30, 2014.

The second comparable sale offered by the appellants was 78 Old Southbridge Road in Oxford. That property had four bedrooms and three bathrooms, with a total finished living area of 2,520 square feet, and 1.08-acre lot. Additional features included an attached two-car garage and an in-ground pool. Although 78 Old Southbridge Road was approximately the same age as the subject property, it had been extensively renovated in the recent past, including a sizeable addition, and photos entered into the record showed it to be far superior to the subject property. 78 Old Southbridge Road sold for \$248,900 in November of 2015.

Finally, the appellants also offered listing information for 221 Main Street in Oxford, a property which was located just a few houses away from the subject property. The listing information for that property showed that it was first listed in late November of 2012 for \$289,000. That property remained off and on the market for over the next two years, dropping in asking price to as low as \$260,000, but never sold. No other comparative information regarding that property, such as size, age, or condition, was offered by the appellants, and accordingly, the Presiding Commissioner placed no weight on this property.

II. The Assessors' Evidence

The assessors offered into the record the relevant jurisdictional documents along with property record cards for the subject property and several purportedly comparable properties. Like the appellants, the assessors offered 20 Charlton Street as a comparison property. Relevant information about the other three comparison properties offered by the assessors is summarized in the following table:

Address	Year Built	GLA sq. ft./ bedrooms	Lot Size	FY16 Assessed Value	Notes
37 George St.	1820	1,490/3	6.85 acres	\$202,600	Sold for \$35,000 on 7/29/14 in estate sale
125 Dudley Rd.	1986	2,000/4	0.92 acres	\$249,350	Sold for \$195,000 on 7/28/14 in foreclosure
24 Clara Barton Rd.	1932	1,406/2	2.99 acres	\$181,700	Sold for \$218,000 on 6/17/14

Other than offering these properties for comparison, the assessors rested on the assessment.

III. The Presiding Commissioner's Conclusions

On the basis of all of the evidence, the Presiding Commissioner found that the appellants met their burden of demonstrating that the subject property's assessed value exceeded its fair cash value for the fiscal year at issue. In reaching this determination, the Presiding Commissioner noted the subject property's undesirable location abutting a salvage yard, a busy road, and train tracks, as well as its very dated condition. The Presiding Commissioner also noted that many of the properties offered for comparison by both parties were superior to the subject property in several respects, including age, lot size, location, and amenities, but were sold or assessed for less than the assessed value of the subject property.

Further, although the appellants listed the subject property for sale several months after the valuation date of January 1, 2015, the Presiding Commissioner found that this temporal difference was not so vast as to render the subject property's marketing experience irrelevant. Rather, the Presiding Commissioner took the fact that the subject property attracted no offers whatsoever at an asking price lower than its assessed value reasonably close to the relevant date of valuation as another indication that its assessed value exceeded its fair market value.

On the basis of all of the evidence, the Presiding Commissioner determined a fair cash value for the subject property of \$210,000 for the fiscal year at issue. Accordingly, the Presiding Commissioner decided this appeal for the appellants and granted an abatement of \$612.87.

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

APPELLATE TAX BOARD

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

Attest Juanice Brown
Clerk of the Board
Asst.

Date: **OCT 27 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.

Location: 208 Main Street, Oxford
Year: 2016