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## **Appraisers should recognize the assessor market - by Richard Conti**

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Throughout New England in every city and town there is a well-trained assessor who, on occasion, could use the services of an appraiser and typically has the budget to pay them. This typically occurs when a taxpayer files an appeal to the assessor's valuation. In every New England state the assessor is presumed correct and it is the taxpayer who has the burden of proof of an alternative valuation.

The assessor has studied the Federal 15 hour USPAP class and passed the exam with the update classes every 18 months. Also, each state has similar minimum assessor training requirements in the three approaches to value as well as ad valorem valuation. Some states mandate the assessor has appraisal experience.

However, the assessor does a broad range of responsibilities for the city or town beyond valuation for taxation and very little of their total time is typically spent reviewing appraisal reports. Worse, the appraisal reports typically submitted to an assessor are Fannie Mae Form Appraisals unsuitable for ad valorem taxation.

The assessor benefits with a relationship with an appraiser or appraisal reviewer because they are living in the world of USPAP every day and the assessor may not. The assessor's world is so much larger than USPAP that USPAP is often seen as another branch of Municipal Law. Assessors typically do not write narrative appraisal reports and appraisers write them every week. Appraisers and appraisal reviewers trained in identifying issues outside of USPAP rules hold the key to the standard of proof and preponderance of evidence.

All the Assessors have conclusive evidence meeting the State standards to support their ad valorem valuation. Again, they are presumed to be correct by the overseeing tribunals. However, because ad valorem valuation is calculated using a regression analysis, there is a range of acceptable values, some of which could appear to be outside acceptable limits. Appraisers and appraisal reviewers are typically more equipped than assessors with the unique knowledge and experience they have had in the burden of production to assist assessors with a tribunal.

Appraisers and appraisal reviewers typically have more experience than assessors gathering the evidence to be taken into a logical argument as the burden of production which is not an issue of fact for the tribunal, it is the law. When assessors and/or appraisers work together to line up evidence on an issue they become a formidable force in any fact-finding effort of a tribunal.

My review of decisions in the past three years from formal cases of the Massachusetts Appellate Tax Board repeatedly found that the board made their decisions based on the burden of proof. Specifically, one decision (F313794) stated "...the Board found and ruled that the appellant failed to meet its burden of demonstrating that the subject's assessed value for the fiscal year at issue exceeded its fair cash value."

And in another, (F320271, F322732) stated "Based on all the evidence, the board found that the appellant had met his burden of proving that the subject property was overvalued for the fiscal years at issue."

Finally, in another, (F315420, F318962) "The Board found that these contradictions and inconsistencies adversely affected his credibility and, ultimately, his recommended opinion of value for the fiscal years at issue."

In their decisions the commissioners stated that the parties either met their burden or lacked credibility. The whole purpose of USPAP is to promote and maintain a high level of public trust which is credibility. The board does not need to state that they follow USPAP, their decisions show it.

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