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## **Appeals to the Appellate Tax Board**

February 28, 2013 - Front Section

Imagine a property owner who has a property which is over valued by the local board of assessors. Then imagine this property owner failing to get a tax abatement because of a procedural technicality.

A taxpayer initially should file an application for abatement with the board of assessors. A taxpayer not happy with the board of assessors' refusal to grant a tax abatement on a parcel of real estate may take an appeal to the Appellate Tax Board (ATB).

However, pursuant to Section 64 of Chapter 59 of the Massachusetts General Laws, the petition must be filed within three months after the date of the decision of the board of assessors or within three months after the date the application is deemed denied.

Whenever the board of assessors fails to act within three months from the date of filing the application for abatement, the application shall be deemed to be denied.

Often a property owner who has a good case for an abatement fails to file the appeal on time. The time requirements are jurisdictional. Failure to comply with the time requirements will mean that the ATB must dismiss the appeal.

Most applications for abatement were filed by February 1st. Quite often, the board of assessors issues a denial in March. Therefore, April, May, and June are the months when many appeals are filed with the ATB.

Municipalities are having budgetary problems. The assessors and the appraisal firms hired by the assessors do not necessarily have the expertise or the will to determine the actual fair cash value of property. It is up to owners, therefore, to appeal to the ATB on time in order to pay no more real estate taxes than the law requires.

It is obviously very unfortunate if a property owner is prevented from getting tax relief because he failed to appeal to the ATB on time.

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