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**Boston Appraisal & Consulting pleased to sponsor  
Appraising for the Appellate Tax Board program - Thomas  
Jensen**

April 14, 2023 - Appraisal & Consulting



Thomas Jensen

Boston Appraisal & Consulting is pleased to be a program sponsor of the MA-RI-ME Chapter of the Appraisal Institute's "Appraising for the Appellate Tax Board – Expanding Your Scope of Work Services" to be held on May 3rd, at the Hilton Boston/Dedham hotel.

As executive director of Boston Appraisal & Consulting, I've testified at the Massachusetts Appellate Tax Board (ATB) on numerous occasions over the last few years typically representing cities and towns across the Commonwealth. I've thoroughly enjoyed working with the assessors as well as their outside legal counsels. I've also enjoyed working with their attorneys on the trial preparation process and testifying at the ATB.

Many of ATB-ready appraisals I've developed have assisted clients in either negotiating a settlement prior to trial or have resulted in property owners withdrawing their case. Either way, several appraisals developed in preparation for an ATB hearing never make it to trial.

Many appraisers can be intimidated by the cross examination process. Let's face it, nobody enjoys having their work product publicly criticized or coming away feeling like they've just been used as a human pinata. It's important to remember that the opposing counsel is just doing their job and its not personal. Just keep your cool, always be respectful, and clearly explain why certain comparable data was used as well as other assumptions made in the appraisal development. A colleague once told me that if you perform well under cross examination, you may be contacted by that very same opposing counsel to work with them on a different upcoming case.

The majority of attorneys serving as outside legal counsel represent multiple municipalities and property owners. An attorney that's enjoyed working with you, considers you to have a good work product, and considers you to testify well under cross examination is likely to suggest using your appraisal services for other ATB cases representing different municipalities or property owners throughout the state. These connections have led to many referrals for additional appraisal assignments not related to the ATB. The number of appraisers experienced preparing fair cash value appraisals in compliance for use by the Mass. ATB is rapidly diminishing due in large part to retirements within our aging profession. The primary goal of the ATB program is to make our members aware of this form of valuation analysis and walk them through the differences between market value and fair cash value methodologies. The goal of the program is also to educate our members on the trial preparation and expert testimony processes. The program will present an opportunity for assessors, attorneys, and appraisers to meet one another as well as meet directly with Mass. ATB officials. The program will enable attendees to potentially expand their scope of services and provide a networking opportunity with assessors and attorneys who require appraisal services.

I'm happy to be moderating the ATB program as well as serve as one of the panelists. The program is designed to be as much a networking event for appraisers, assessors, attorneys, and ATB officials to connect as it is to be an educational program. The cocktail reception at the conclusion of the program is designed to facilitate the professional networking. Don't miss this great opportunity to

potentially expand your scope of valuation services and meet directly with several prospective clients.

Thomas Jensen is principal/executive director at Boston Appraisal & Consulting, LLC.

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