

## **Filing an assessment grievance with the Appellate Tax Board**

Everyone has the right to go before the Appellate Tax Board (ATB) to contest their property valuation. The Board of Assessors has state-defined limits in the power to grant abatements, mainly to correct errors. Assessors cannot change values that are set by real estate sales and approved by the DOR and are relative to what other taxpayers are paying. Only the ATB can rescind or reduce a property valuation. Reduction in the property valuation will reduce the property tax. The Assessors must abide by the ATB decision, for that year.

### **The ATB Regulations are as follows:**

1. The taxpayer must pay his property taxes in full by the due date; otherwise the ATB will not take the case.
2. Before going to the ATB, the taxpayer must first file an Abatement Form at the Assessor's office within 30 days after receiving their first new Property Tax Bill (January) for the Fiscal Year (not the quarterlies) to allow the Board of Assessors to review the claim.
3. The Board of Assessors has 90 days to review this claim and make a decision. If the Board, in fairness relative to all other taxpayers, cannot accept the proposed value, they will deny the filing. The taxpayer then has recourse to go to the ATB.
4. To make an appointment with the ATB call (617) 727-3100 within three months after your application has been denied by the Board of Assessors. The only expense is the ATB Court fee of \$100 for an Informal Hearing. The Court will then notify the applicant of the date and time of the Court Hearing. The Board of Assessors will be represented at the Hearing to defend their valuations with sales records of comparable properties.
5. The taxpayer does not need a lawyer or need to incur additional legal expense. They may speak for themselves at the Court. It is advised that the taxpayer bring in valuations of at least 3 comparable properties in town that support their basis for a revised valuation.