

Wed June 6th given at 9:04am

MEMORANDUM

To: Greenfield Massachusetts Board of Assessors
Audrey D. Murphy, Deanne Letourneau, Joseph N. Ruggeri, Kimberly Mew
From: Steve Finer, 38 Grinnell Street, Greenfield
Re: Denied Request for Abatement, Fiscal Year 2018

This is to document what I understand to be a standard Greenfield Assessors' protocol for assessing the current valuation of city properties which have recently been altered, and to convey to the Board of Assessors my perceptions on the subject. The parcel in question [27-1-0] - the dwelling having been added to during 2016 - was duly re-assessed from \$ 199,800 to \$ 273,000, which amounts to an increase of approximately 40%. I filed a request for abatement March 6, 2018 and was summarily denied the request on April 4th, by letter, qualified with but a single rationale, that, in effect, the property possesses "1,240 more square feet than was previously known and sketched."

The rate of increase and that rationale puzzled me. A lot. Hence, as you will recall from my meeting with you on May 2, 2018, I surveyed the entirety of Grinnell Street (and adjacent streets) to compare the specifications of my property with that of my neighbors. And, as I had argued at that meeting, the patterns emerging speak to a concrete arrangement of irregular valuations, which, as I do recall, the Board voiced no disagreement with. As matters appear to me today, and excepting the property at 20 Grinnell Street (which is a complex of apartments), mine has emerged as the single most heavily taxed dwelling on the street, this despite the fact that it lacks a garage, solar installations, a swimming pool, screen house or other such added features. Nor can it be seen as the largest dwelling, or, from a market vantage, the most desirable home. When pressed for a sense of reasoning around such a subject, I learn from the Board of Assessors that, while these are valid observations, the Board has been entirely unable to re-visit, or re-examine other neighboring properties and, hence, is in no position to render comparative conclusions. And, in fact, the City of Greenfield relies heavily on the services of a sub-contracted, outside service to perform such functions. At some level, for a single property owner, this manner of doing business comes to be a form of **selective discrimination**. Should I choose to improve my home at a time when my neighbors do not, my municipality will reward me with costly taxation, despite the inequalities revealed. It would seem to me that in the year 2018, there must exist easily accessible, standardized operating procedures for appraisals of real estate properties. The model which the city of Greenfield employs appears entirely inequitable to this property owner. Hence, I am thankful and appreciative to our Chief Assessor in pointing me to the direction of filing for redress with the Appellate Tax Board of the Commonwealth of Massachusetts. In due course, no doubt there shall come about a hearing on the matter, where I hope to anticipate a more rational perception of the appraisal of real estate in the City of Greenfield. In the meantime, I would that the Board of Assessors recognizes in earnest my thorough dissatisfaction with its work.

Steve Finer / 38 Grinnell Street
June 6, 2018

cc: Mayor William F. Martin
Greenfield Town Council, Deborah Tuttle - Town Clerk