

PRESENT: Alan Gowell, Chairman of the Board; Laurence A Mercier, and Donna Goodale, members of the Board; Jo-Ann Resendes, Principal Assessor; Ed Pierce, Data Collector/Office Assistant; C. Bonnell, Administrative Assistant; and Stephanie Sheehan, taxpayer.

Mr. Gowell brought the meeting to order at 4:00 PM.

After motion made and seconded, the minutes of the 3-3-2014 meeting were approved by Mr. Gowell and Mr. Mercier.

**CORRESPONDENCE:**

Letter from VGSI Inc. (Vision Appraisal) announcing a new president.

**PERMISSION TO ABATE UNCOLLECTIBLE PP:**

Nothing at this time

**NEW BUSINESS:**

Stephanie Sheehan was present to meet with the Board to discuss her abatement application for FY 14. The chairman asked if she would be okay with the discussion being held in open session, and she agreed.

Ms. Sheehan explained to the Board that she purchased the property at 60 Pinehurst Rd in 1988 and has been a resident since then even though she has lived elsewhere at some times. She would like the Board to “rescind” her FY14 assessment and “abate the tax consequences”. After research she found her property assessment has increased in the last two years by 15%. She feels that the assessment is biased and excessive and “based on supposition”. She noted that her conclusions were drawn from reviewing data that she had requested and which was provided to her, although there appeared to be a sale record that was not on the provided spreadsheet. She then compared her increase by the assessments of the board members and staff and found that their assessments went down overall by 1.6%. She determined that the overall change in town values was only an increase of .215%. She felt that where she is getting a fifteen cent tax rate increase, the Board is only getting a nine cent increase. Ms. Sheehan feels that her assessment is based on supposition and not evidence. She noted that she had asked Jo-Ann for data explaining why her neighborhood assessment was increased. She said she did not receive a sales market analysis. Jo-Ann noted that she believed she had provided what was asked for, i.e. spreadsheets of sales for 2011 and 2012 and a comparison of property assessments for FY2013 and FY2014 along with a reply to Ms. Sheehan’s question about why properties on Pinehurst were increased. She did receive a spreadsheet from Jo-Ann but it didn’t have any sales on Pinehurst. She looked at sales on Third St and North St (where the assessors own property) and she noticed that the sales were at par. She said her increase is in the land figure. She noted that the property is in a location that is frequented by drug dealers and is “dangerous and undesirable”, and therefore the land value should not have increased. She feels that the sidewalk that was built in front of her property took part of her land. She also discussed the increase in the tax rate.

Mr. Gowell addressed Ms. Sheehan. He first told her that we have a contract with Vision Government Solutions for valuation work. He explained that the process involves looking at all the sales from two years prior to the assessment date and adjusting assessments. He told her we don’t treat ourselves (Board members) any differently. We rely on sales in the neighborhood of which there were three and he pointed them out to her. He also reviewed the values of the properties on Pinehurst and compared the land values with her land value. She said that the Pinehurst sales were

not on the spreadsheet that she had received. Mr. Gowell apologized for that. Mr. Gowell felt that her assessment is very close to what she could sell the property for. Donna stated that the values are calculated by the computer and are not subjective and conform to Massachusetts state law and shouldn't be compared to Mr. Gowell's and Mr. Mercier's property. Mr. Gowell told Ms. Sheehan that Edgartown has the 4<sup>th</sup> lowest tax rate in the state. Again, he stated that the board members and staff do not get special treatment because the Department of Revenue checks all the assessors' record cards during certification.

Mr. Gowell noted that waterfront areas have also increased, and that the assessment on her property was fair. Ms. Sheehan wondered why the assessors' property values have gone down. Ms. Goodale asked if Ms. Sheehan had ever consulted with a real estate person about the value. Ms. Sheehan asked about how much VGSI is paid. She said again that she felt that the assessors were getting a break this year.

It was also noted that Ms. Sheehan refused an inspection of her property in connection with her abatement application. She asked what the next step was to appeal this further, and was told she could file at the Appellate Tax Board. Jo-Ann told her that if she does file an appeal at the ATB the town would file a motion to allow a review of the property including an interior inspection of the building, and that if she still chose not to allow a review of the building, her appeal would be dismissed. Ms. Sheehan left the meeting at 4:45 PM.

Mr. Gowell made a motion at 4:50 PM to go in to executive session to review abatement and exemption applications and to go back to regular session when done. Mr. Mercier aye, Mr. Gowell, aye and Ms. Goodale, aye.

Mr. Pierce left the meeting at 5:05 PM

The Board reconvened in regular session at 5:10 PM.

After motion made and seconded, the Board voted the following:

Exemptions:

David Brennan (CPA) exemption granted

Abatements:

Stephanie Sheehan (RE) Denied

Michael & George Lipkin, Trs. (RE) Denied

Arthur & Margaret Nicol (RE) Denied

Judith Gaylord (RE) Abate 99,000 from value

Jerry Wacks (RE) Abate 179,600 from value

The next meeting will be scheduled for April 7, 2014.

After motion made and seconded the meeting was adjourned at 5:30 PM

Respectfully submitted:

Cynthia Bonnell