



Town of Carlisle

MASSACHUSETTS 01741

BOARD OF ASSESSORS

Minutes

Tuesday, January 31, 2023, 8:00 a.m.

Heald Room, Town Hall

Members Present

Ken Mostello, *Chair*, Karen C. Yeyinmen

Staff Present

Brian Macdonald, *Principal Assessor*, Jennine Blum, *Administrative Assistant*

Others Present

Debbie Bentley, *128 Heald Road*, Ann Hoffman, *285 Stoney Gate*, Ted Shaw, *155 Stoney Gate*

8:06 a.m. Ken Mostello called the meeting to order.

Motioned for approval: Mr. Mostello

Second: Mr. Yeyinmen

Roll call vote: 2-0 in favor (Mr. Boardman was absent.)

Date Approved: February 23, 2023

Minutes Approval

Ken Mostello made the motion to approve the January 17, 2023, minutes with minor grammatical corrections. Karen Yeyinmen seconded.

The motion was approved 2 to 0.

Abatement Application Status

67 Abatement applications have been filed as of January 31.

Inspections

15-20 property inspections have been completed. Inspections including interior and exterior measurements and time for a discussion with the owner(s) is taking about an hour per property.

Brian has included a narrative about every home within internal documents, which will not be made available to the public. Long term this should allow for a good understanding of the property if the owner comes in to discuss. The information includes important characteristics associated with the

quality, condition, improvements, etc. Given the diverse nature of housing stock in Carlisle, it's important to have this kind of information.

Assistant Position Hire

The Board and Brian have agreed to narrow the applicant pool down to four, which Aubrey Thomas, Assistant Town Administrator, will vet further. All agreed to table the discussion for executive session at the end of the meeting.

Department Workload in the Short Term

The Board is looking for some help in the Assessor's office, especially when Brian is out doing inspections on Tuesdays and Thursdays. Jennine Blum, Administrative Assistant, offered to help out. The Board and Brian would like her to greet the public, answer the phone and respond to email to improve responsiveness to the public.

The first commitment of excise tax is being mailed out and the office is expected to be busy. Brian mentioned that he built an [online excise tax abatement tool](#) for the public and hopes to steer people toward it.

Ken's Data Review

Trends. As part of ongoing Deck house research, Ken gathered data to illustrate trends for the years 2019 through 2022 to broaden the analysis that was done during the recent assessment, which used seven Deck house sales for the year 2021. While this data has no direct bearing on the recent DOR assessments, it could prove useful when the subject matter becomes broader and a bit more qualitative when discussing individual homes during the abatement process.

Line graphs were created for the home styles contemporary, colonial and Deck to show the trends in sales prices and price per square foot for the four-year period 2019 through 2022. See graph documents following the minutes. Price per square foot trends showed that contemporary homes had the least appreciation at 50%. Colonials had a similar trend with a price per square foot increase of 52% and Deck houses had an increase of about 96%. It was noted that the 2021 data used in the mass assessment is not inconsistent in a broader context.

Acorn Deck House Company. Acorn Deck House is selling manufactured homes which are purchased by the owner and constructed by a preferred Acorn builder or the owner's builder of choice. The owner is responsible for the purchase of the lot and all site work. The approximate cost of building a 1,500 square foot home is \$900,000. That's about \$600/sq ft without the lot and site work.

The Carlisle 2021 Deck house data capped out at in the low \$500s/sq ft on resale including the lot. Acorn is not selling homes in the price range consistent with what buyers are expecting to pay for other styles of homes in Carlisle.

Deck House Manufacturer and Professionals as Resources. Ken stated it would be a good idea to have a conversation with Acorn about the market for their products. Brian added that he has been in touch with Molly Tee (house designer of many Deck homes), who provided him with a lot of information dating back to the 1970s and 1980s, as well as more current information about the design and construction of Deck homes. The BOA and Assessor hope to gain a better understand of this market through discussion with Acorn, Deck house designers and builders, as well as with Deck homeowners.

Action Items and Manpower

Questions. Karen Yeyinmen volunteered to put together a list questions for Molly and others.
Suggested questions:

What have you observed in market over last several of years?

Which communities are Deck homes being sold in?

Are these houses selling in Acton and other towns?

How valuable is the brand?

Are there knockoffs?

Do the knockoffs provide a similar quality of materials, construction techniques, commitment to sustainability, etc.?

Given two houses similar in style, how much more is buyer willing to pay for the brand Deck House?

Does the brand offer a premium or is it just a name?

Are there other brands that are similar?

If Deck House had a competitor making a similar product, would we have another style or would we combine them?

Misclassified houses. Ken consolidated the lists of houses that other homeowners have put together that are likely misclassified as contemporaries rather than Deck houses. Brian will make these a priority and address the inspections of these properties regardless of their abatement status. This will address the shared cost of efficiency that that we all bear as taxpayers. This is a popular and legitimate gripe from other Deck house owners. Homeowners should be aware that the new inspections will have no impact on the current abatement applications. Brian is continuing preliminary research on these properties.

Other towns, neighborhoods. Ken reached out to the Acton assessor and found out that Acton doesn't classify deck houses differently than split entries. Ken doesn't agree with this lack of differentiation. The Acton assessor shared one property card with him that fit the category. When you normalize it for land values, the valuation is reasonably close, but Ken doesn't feel it's a relevant data point. Ken noted that very few communities home in on Deck houses as a separate style.

Deck house owner and architect Debbie Bentley suggested that the BOA look at the Conantum neighborhood in Concord which was developed by Carl Koch (<https://www.conantum.org/>). These houses are also prefab and were the precursor to Deck houses. Debbie noted that Concord doesn't classify houses as Deck houses. She also mentioned that the man who founded Deck House had previously worked for Carl Koch.

Deck house owner and data analyst Ted Shaw stated that when he moved here from Colorado he was looking for a house with lots of large windows and a more open floor plan than the typical New England home has. He was drawn to the style and not the brand although he was aware of the brand. He was drawn to the a more western or contemporary California style as opposed to a closed-in New England style home. He added some Deck homes have been modified so much that they're not quite Deck house any longer. He and his wife would not have considered a split or ranch styled home.

When asked if the state had any jurisdiction over the style classification, Ken stated that every town in Massachusetts can decide its own styles. He added that the town also classifies neighborhoods as well.

Debbie stated that she thought that problems exist with all the data classifications, not just the Deck house style classification. She'd like to see Carlisle come together in a community effort to define what each style is and hopes that it would be a healing process rather than a divisive one.

Ted suggested that the BOA speak with realtors and recommended they speak with Brigitte Senkler. Ken thought that Laura Baliestiero would also be a good resource.

Style/classification advisory committee. Ken introduced the idea of creating an advisory committee consisting of a small number of thoughtful homeowners who can educate the Board about Deck houses and offer constructive input. He added that Carlisle residents are a wonderful resource.

Karen supported the idea and suggested that a series of focus groups could also be useful for understanding diverse opinions as well as the collective perspective. She also thought that the committee should create a style guide that would definitively define the styles and the reasons for each style classification.

Ken stated that the advisory group would help move the effort forward to solve the problem for next year through good community input. We need more information on style classifications. He's eager to get it right and wants it to be fair and compliant with the law. Brian added that he would like to be a part of this process too.

Debbie and Ted accepted Ken's invitation to participate in the advisory committee.

Karen made a motion to establish an advisory group to look at the home styles to understand and define how Carlisle wants to approach home styles classification in a way that makes sense for the Assessor. Ken seconded. All in favor (2 to 0).

Karen amended the motion to include the bolded words ...establish an advisory group **consisting of a small number of residents** to... Ken seconded. All in favor (2 to 0).

A couple of other Carlisle property owners were suggested to participate on the committee.

Policy Change Proposals

Letter to property owners. Ken drafted a letter to homeowners who have filed for abatement. It assures the abatement filer that we have their application. It will take some time to get through them all, but we will get through them. It describes the criteria for evaluating and granting an abatement and to inform the public how we work. Ken noted that applicants will be asked for a home inspection so that we can get this right.

Ken asked Brian and Karen for their input and if approved he would share it with others in the meeting. Brian expressed that the letter should be discussed in executive session due to the nature of the information, which requires executive session - in particular the act of negotiation. Brian explained that there is no act of deliberation at the abatement hearing. The taxpayer can present their case in an open public meeting, but deliberation on whether to grant the abatement is done in executive session.

Debbie asked if there was a reason for not sending it to every Deck house owner. Ken replied that the letter is only for homeowners who have filed for an abatement. The Board must approve it before it's sent out. After it's sent out, it can be made public.

Ken made a motion to move this discussion to executive session because it involves a negotiating process, a legitimated reason for executive session. Karen seconded.

Before ending the discussion, Brian mentioned that if over-valuation has occurred, he will try to address it prior to issuance of the May tax bill so there is a credit included in that bill so people will not need to wait for a refund. It avoids unnecessary inconvenience to taxpayer and additional work for the collector's office. This policy works best.

Letter read into public record by Ken Mostello.

Brian Macdonald contacted me on the 26th of this month, regarding data errors on properties belonging to David Boardman, a Board of Assessors member, and David Model, a Select Board member, because he was concerned about creating the appearance of a conflict of interest.

A homeowner reported that remodeling had been done on Mr. Boardman's property years ago that was subsequently featured in an architectural publication. I discussed the matter later that evening with Mr. Boardman. He told me he had taken out electrical and plumbing permits but not a building permit after a conversation with the town's building inspector at the time. The building inspector told him a permit was not required if the home's footprint wasn't changing, which was clearly not proper procedure. I've heard similar reports in recent years including one case that came before the Board late last year. Due to the inspector's decision, no certificate of occupancy was issued, and no assessor inspection was conducted. I informed Mr. Boardman that I had requested an interior inspection of his property when he returned from vacation, and he readily agreed. I expect the grade of the property will likely be raised after the inspection.

Mr. Model's property is a Deck House home that was misclassified. Mr. Model's home underwent a cyclical inspection last year by Patriot Properties, which failed to note the classification error. I requested an inspection of Mr. Model's home. Mr. Macdonald and I agreed that he would communicate my decision to Ryan McLane, Town Administrator, who would, in turn, communicate the decision to Mr. Model.

I can easily attribute both situations to systemic errors or omissions by town personnel or outsourced contractors we use through no fault of the homeowners. Ultimately, it's incumbent upon the town to get its data right. Serious concerns about the quality of Patriot's work have been in active discussion for nearly 2 years and are a major reason why we requested and received funding to hire an assistant assessor. This problem underscores why having a qualified assistant has been so important. I'm grateful to the Select Board and the FinCom who approved the position and to Aubrey Thomas, the town's new Assistant Administrator, who's been recruiting and vetting candidates on our behalf.

Ken Mostello
Chair, Board of Assessors

Ken mentioned that David Boardman would like to do his own analysis and asked if it was possible to get access to the data.

Brian said there is a *Banker and Tradesman* extract that we can do to provide David with the data. Wanting to inform the public, Brian explained that everyone goes to third-party websites for data. Brian elaborated on the various parties involved in the exchange of data. Every Massachusetts town is given access to The Warren Group, which provides us with sales reports on a monthly basis (which can be made available to the public), financing information and other information not readily available to us. In exchange for access to their website, they get information from another third party and we provide them with our assessment data that then gets blasted out to other websites.

The Warren Group and *Banker and Tradesman* are sharing our data with other parties. We provide this report, and we can make it available. It's extensive and there are fields that may be difficult to comprehend for the layperson, but it can be made available.

Other Business

Abatement Process. Karen mentioned that at a previous meeting the Board began to discuss how to structure abatement conversations when property owners show up and when they don't, and asked if there was a set agenda.

Ken stated that typically the Board gets through a bunch of applications at a time. Sometimes the Board does fact gathering for a bunch of applications and deliberate them in a separate meeting. They are public meetings. The Board only goes into executive session if there is any kind of litigation or negotiation involved. If the situation is cut and dry such as the square footage has been overstated, an abatement is issued. If there are more qualitative issues, a particular application might get continued to another meeting if research needs to be done. This year we have 67 abatement applications. 120% higher than normal, we usually get below 30.

In effort to be a little more structured, the drafted letter defines the set of criteria that will treat everyone equally and fairly. Ken doesn't want to create the impression that the loudest voice gets heard the most. The letter serves to educate people. There is nothing new in the letter. It represents what we've done for years. If the homeowner wants to be present, they can be or not. Applications must be submitted by February 1, 2023. Property owners must make that date. The Board has no discretion to accept applications afterwards. Applicants don't need the data until the hearing meeting or it can be sent a bit earlier so members can review it.

Quantitative question from Ann Hoffman. How is the square footage of a two-story Deck house solarium calculated? Is just the first-floor square footage counted or would it be counted as two floors? Brian explained that the cost construct would be somewhere between two floors and what would be a single-story addition. Square footage wise it would be considered as one floor, but at a different rate than you would see in contributory value than a single story.

Praise for Brian. Ann said that if there was any animosity arising from the shock of seeing the tax bill, it has been countered by people getting to know Brian. And it's been universally noted that he works very long hours and that he seems to really listen to people and that is appreciated very much.

Ken added that the sad irony is that Brian is probably the most talented assessor Carlisle has ever had and that he has taken more heat over this problem than anyone ever has. We're glad we have him. Ken added that the Board wants to listen. We have to solve this problem as a community – it's a community problem and we need to figure out how to fix this. We're all looking to get there with you folks.

Thank you. Ken thanked people for coming and said he would reach out to the two homeowners who will be on the advisory committee. He reminded attendees that meeting minutes will be published on town website. If you have a question on what was said it should be there.

Executive Session

Ken made a motion to move into executive session. Negotiation, strategy and new hires to be discussed as part of this meeting. All in favor 2-0.

Assistant Candidates Discussion. Top applicants were discussed and narrowed down to four candidates to forward to Aubrey Thomas for further vetting. The candidates selected are (in alphabetical order): Richard Attridge, Maria Balles, Lauren Field and Frank Schembari.

Letter to Deck house owners who have filed for an abatement. The letter and list of 10 considerations in the abatement process was reviewed. Ken's goals for this letter are to:

- Set expectations for the case to be made for abatement.
- Provide a list of criteria that would pass DOR and Appellate standards and standardize the process. This list can serve as a guideline or scorecard during the abatement hearings.

Brian stated that he'd like to include the following sentiment: We'll do our best to process as many abatements as possible before the May tax bills go out. If an abatement is granted, we'll apply the adjustment to the property owner's May tax bill instead of having property owners pay their tax bill before the abatement is issued.

Accepted changes to the letter:

Number 2: Strike references to grade. Focus only on condition. Grading is super subjective and can't rely on grading done in the past. Expecting full reset of grading scale next year. Flip number one with number two.

Number 10: Strike entirely. Properties will be considered on individual basis (assessed value) rather than from a mass assessment point of view.

The letter will be mailed out to all abatement applicants. The letter will also be put on Assessor's page on the website.

Payment for valuation project. Ken made a motion to assign a value of \$15,000 to this revaluation process to be paid to Brian. Karen seconded. All approve 2 to 0.

Next Meeting

Tuesday, February 14, 2023, 8:00 a.m.

Adjournment at 11:28 a.m.

Motion made by Ken to end executive session and adjourn the meeting. Karen seconded. All in favor 2 to 0.

Documents Submitted

- Agenda
- *2019-2022 Home Sales Price with Trend Line and Price/Sq Ft with Trend Line for Contemporary, Colonial and Deck House Styles*