

The Commonwealth of Massachusetts

---

ANNUAL REPORT

of the

APPELLATE TAX BOARD

for the

YEAR ENDING JUNE 30, 1969

---



36.2 M3  
66 R  
969

APPELLATE TAX BOARD

LEVERETT SALTONSTALL BUILDING  
100 CAMBRIDGE STREET (10th FLOOR)  
BOSTON, MASSACHUSETTS 02202

FEB 4 1970  
 The Commonwealth of Massachusetts  
 STATE HOUSE, BOSTON  
 APPELLATE TAX BOARD

STATE HOUSE  
 MASS. OFFICIALS

*To the Honorable Senate and House of Representatives:*

In conformity with section 4 of chapter 58A of the General Laws, the Appellate Tax Board submits its Annual Report for the fiscal year ending June 30, 1969.

During the year 5,601 appeals were entered against local assessors and 150 against the State Tax Commission. There were 5,179 appeals disposed of, of which 108 were appeals against the State Tax Commission and 5,071 were appeals against local assessors throughout the Commonwealth.

During the year the Supreme Judicial Court decided 10 cases. The Board's action was affirmed in seven of these cases, and the remaining three cases were reversed.

The majority of hearings before the Board were held in Boston, but in addition hearings were held in Barnstable, Harwich, Northampton, Pittsfield, Plymouth, Springfield and Worcester.

Appended to this report are tables of statistics covering the work of the Board.

Respectfully submitted,

DANIEL E. McLEAN, *Chairman*

GEORGE F. McMAHON

PETER J. ALLEN

ERNEST W. RICKER

DAVID R. NAGLE

A true copy,

ATTEST:

RUDOLPHE W. OUELLETTE, *Clerk of the Board.*

COMPARISON OF STATISTICS FROM 1959 TO 1969  
COMBINED FORMAL AND INFORMAL PROCEDURES (Appeals from Local Assessors)

THE STATE (taken as a whole)	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
Appeals pending at beginning of year .....	14,052	14,320	14,567	15,756	14,880	12,661	11,853	11,598	12,265	12,958	13,455
Appeals entered during year .....	5,832	6,763	6,936	5,682	5,511	4,675	5,262	5,761	5,470	5,845	5,601
Total number before Board during year .....	19,884	21,083	21,503	21,438	20,391	17,336	17,115	17,359	17,735	18,803	19,056
Less:											
Appeals disposed of during year .....	5,564	6,516	5,747	6,558	7,730	5,483	5,517	5,094	4,777	5,348	5,071
Appeals pending at end of year .....	14,320	14,567	15,756	14,880	12,661	11,853	11,598	12,265	12,958	13,455	13,985
<b>BOSTON</b>											
Appeals pending at beginning of year .....	11,504	11,369	11,406	12,390	11,660	8,891	7,634	6,508	6,177	6,778	6,580
Appeals entered during year .....	3,879	4,802	4,883	3,890	3,229	2,684	2,533	2,762	2,623	2,852	2,792
Total number before Board during year .....	15,383	16,171	16,289	16,280	14,889	11,575	10,167	9,270	8,800	9,630	9,372
Less:											
Appeals disposed of during year .....	4,014	4,765	3,899	4,620	5,998	3,941	3,659	3,093	2,022	3,050	2,006
Appeals pending at end of year .....	11,369	11,406	12,390	11,660	8,891	7,634	6,508	6,177	6,778	6,580	7,366
<b>OUTSIDE</b>											
Appeals pending at beginning of year .....	2,548	2,951	3,161	3,366	3,220	3,770	4,219	5,090	6,088	6,180	6,875
Appeals entered during year .....	1,953	1,961	2,053	1,792	2,282	1,991	2,729	2,999	2,847	2,993	2,809
Total number before Board during year .....	4,501	4,912	5,214	5,158	5,502	5,761	6,948	8,089	8,935	9,173	9,684
Less:											
Appeals disposed of during year .....	1,550	1,751	1,848	1,938	1,732	1,542	1,858	2,001	2,755	2,298	3,065
Appeals pending at end of year .....	2,951	3,161	3,366	3,220	3,770	4,219	5,090	6,088	6,180	6,875	6,619

1969  
B 667

## APPEALS FROM LOCAL ASSESSORS

### FORMAL PROCEDURE

*JULY 1, 1968 to JUNE 30, 1969*

#### THE STATE (taken as a whole)

Appeals pending at beginning of year .....	6,220
Appeals entered (net) during year .....	2,220
<hr/>	
Total number before Board during year .....	8,440
Less:	
Settled or withdrawn during year .....	1,938
<hr/>	
Net total to be decided by Board .....	6,502
Appeals decided by Board during year .....	186
<hr/>	
Appeals pending at end of year .....	6,316

#### BOSTON

Appeals pending at beginning of year .....	2,807
Appeals entered (net) during year .....	701
<hr/>	
Total number before Board during year .....	3,508
Less:	
Settled or withdrawn during year .....	637
<hr/>	
Net total to be decided by Board .....	2,871
Appeals decided by Board during year .....	61
<hr/>	
Appeals pending at end of year .....	2,810

#### OUTSIDE

Appeals pending at beginning of year .....	3,413
Appeals entered (net) during year .....	1,519
<hr/>	
Total number before Board during year .....	4,932
Less:	
Settled or withdrawn during year .....	1,301
<hr/>	
Net total to be decided by Board .....	3,631
Appeals decided by Board during year .....	125
<hr/>	
Appeals pending at end of year .....	3,506

## APPEALS FROM LOCAL ASSESSORS

### INFORMAL PROCEDURE

*JULY 1, 1968 to JUNE 30, 1969*

#### THE STATE (taken as a whole)

Appeals pending at beginning of year .....	7,235
Appeals entered (net) during year .....	3,381
<hr/>	
Total number before Board during year .....	10,616
Less:	
Settled or withdrawn during year .....	2,363
<hr/>	
Net total to be decided by Board .....	8,253
Appeals decided by Board during year .....	584
<hr/>	
Appeals pending at end of year .....	7,669

#### BOSTON

Appeals pending at beginning of year .....	3,773
Appeals entered (net) during year .....	2,091
<hr/>	
Total number before Board during year .....	5,864
Less:	
Settled or withdrawn during year .....	1,026
<hr/>	
Net total to be decided by Board .....	4,838
Appeals decided by Board during year .....	282
<hr/>	
Appeals pending at end of year .....	4,556

#### OUTSIDE

Appeals pending at beginning of year .....	3,462
Appeals entered (net) during year .....	1,290
<hr/>	
Total number before Board during year .....	4,752
Less:	
Settled or withdrawn during year .....	1,337
<hr/>	
Net total to be decided by Board .....	3,415
Appeals decided by Board during year .....	302
<hr/>	
Appeals pending at end of year .....	3,113

## APPEALS FROM LOCAL ASSESSORS

JULY 1, 1968 — JUNE 30, 1969

### FORMAL PROCEDURE

TOTAL	Number	Assessed Valuation	Tax Assessed
Pending June 30, 1968 .....	6,220	\$1,256,907,738.00	\$90,858,435.92
Filed (net) 1968-1969 .....	2,220	441,086,519.00	39,663,164.56
Disposed of .....	2,124	410,812,237.00	35,426,502.33
Pending June 30, 1969 .....	6,316	1,287,182,020.00	95,095,098.15
<b>BOSTON</b>			
Pending June 30, 1968 .....	2,807	\$ 588,462,848.00	\$43,127,185.54
Filed (net) 1968-1969 .....	701	145,862,200.00	18,850,982.20
Disposed of .....	698	163,590,700.00	18,035,657.72
Pending June 30, 1969 .....	2,810	570,734,348.00	43,942,510.02
<b>OUTSIDE</b>			
Pending June 30, 1968 .....	3,413	\$ 668,444,890.00	\$47,731,250.38
Filed (net) 1968-1969 .....	1,519	295,224,319.00	20,812,182.36
Disposed of .....	1,426	247,221,537.00	17,390,844.61
Pending June 30, 1969 .....	3,506	716,447,672.00	51,152,588.13

## APPEALS FROM LOCAL ASSESSORS

JULY 1, 1968 — JUNE 30, 1969

### INFORMAL PROCEDURE

TOTAL	Number	Assessed Valuation	Tax Assessed
Pending June 30, 1968 .....	7,235	\$ 294,665,991.00	\$27,155,758.02
Filed (net) 1968-1969 .....	3,381	191,861,887.00	21,787,844.40
Disposed of .....	2,947	112,402,933.00	11,080,063.10
Pending June 30, 1969 .....	7,669	374,124,945.00	37,863,539.32
<b>BOSTON</b>			
Pending June 30, 1968 .....	3,773	\$ 163,847,730.00	\$17,755,997.73
Filed (net) 1968-1969 .....	2,091	142,749,690.00	18,397,647.76
Disposed of .....	1,308	51,072,900.00	7,257,667.47
Pending June 30, 1969 .....	4,556	255,524,520.00	28,895,978.02
<b>OUTSIDE</b>			
Pending June 30, 1968 .....	3,462	\$ 130,818,261.00	\$ 9,399,760.29
Filed (net) 1968-1969 .....	1,290	49,112,197.00	3,390,196.64
Disposed of .....	1,639	61,330,033.00	3,822,395.63
Pending June 30, 1969 .....	3,113	118,600,425.00	8,967,561.30

## APPEALS FROM LOCAL ASSESSORS

JULY 1, 1968 — JUNE 30, 1969

### COMBINED FORMAL AND INFORMAL PROCEDURES

TOTAL	Number	Assessed Valuation	Tax Assessed
Pending June 30, 1968 .....	13,455	\$1,551,573,729.00	\$118,014,193.94
Filed (net) 1968-1969 .....	5,601	632,948,406.00	61,451,008.96
Disposed of .....	5,071	523,215,170.00	46,506,565.43
Pending June 30, 1969 .....	13,985	1,661,306,965.00	132,958,637.47
<b>BOSTON</b>			
Pending June 30, 1968 .....	6,580	\$ 752,310,578.00	\$ 60,883,183.27
Filed (net) 1968-1969 .....	2,792	288,611,890.00	37,248,629.96
Disposed of .....	2,006	214,663,600.00	25,293,325.19
Pending June 30, 1969 .....	7,366	826,258,868.00	72,838,488.04
<b>OUTSIDE</b>			
Pending June 30, 1968 .....	6,875	\$ 799,263,151.00	\$ 57,131,010.67
Filed (net) 1968-1969 .....	2,809	344,336,516.00	24,202,379.00
Disposed of .....	3,065	308,551,570.00	21,213,240.24
Pending June 30, 1969 .....	6,619	835,048,097.00	60,120,149.43

## APPEALS FROM LOCAL ASSESSORS FILED UNDER FORMAL PROCEDURE

JULY 1, 1968 — JUNE 30, 1969

Class	Number of Appeals	Per Cent of All Appeals	Total Assessed Value of Class
\$25,000 and under .....	676	30.45%	\$ 7,574,428.00
\$25,000 - \$50,000 .....	438	19.73%	16,509,938.00
\$50,000 - \$100,000 .....	362	16.31%	26,429,466.00
\$100,000 - \$500,000 .....	573	25.81%	131,159,347.00
\$500,000 - \$1,000,000 .....	97	4.37%	68,651,080.00
\$1,000,000 and over .....	74	3.33%	190,762,260.00
	2,220	100.00%	\$441,086,519.00
Average assessed value per appeal .....			\$198,687.62

## APPEALS FROM LOCAL ASSESSORS FILED UNDER OR TRANSFERRED TO FORMAL PROCEDURE

DECEMBER 1, 1950 to JUNE 30, 1969

Class	Number of Appeals	Per Cent of All Appeals	Total Assessed Value of Class
\$25,000 and under .....	14,332	28.79%	\$ 160,762,345.00
\$25,000 - \$50,000 .....	16,502	33.14%	891,719,504.00
\$50,000 - \$100,000 .....			
\$100,000 - \$500,000 .....	14,298	28.72%	3,394,683,883.00
\$500,000 - \$1,000,000 .....	2,520	5.06%	1,778,361,772.00
\$1,000,000 and over .....	2,138	4.29%	6,186,586,646.00
	49,790	100.00%	\$12,412,114,150.00
Average assessed value per appeal .....			\$249,289.29

## APPEALS FROM LOCAL ASSESSORS FILED UNDER INFORMAL PROCEDURE AND NOT TRANSFERRED TO FORMAL PROCEDURE

JULY 1, 1968 — JUNE 30, 1969

Class	Number of Appeals	Per Cent of All Appeals	Total Assessed Value of Class
\$25,000 and under .....	1,995	59.01%	\$ 21,089,850.00
\$25,000 - \$50,000 .....	654	19.34%	24,278,174.00
\$50,000 - \$100,000 .....	385	11.39%	27,229,874.00
\$100,000 - \$500,000 .....	303	8.96%	59,291,619.00
\$500,000 - \$1,000,000 .....	29	.86%	20,665,230.00
\$1,000,000 and over .....	15	.44%	39,307,140.00
	3,381	100.00%	\$191,861,887.00
Average assessed value per appeal .....			\$56,747.08
Average assessed value per appeal under \$25,000 .....			\$10,571.35

## APPEALS FROM LOCAL ASSESSORS FILED UNDER INFORMAL PROCEDURE AND NOT TRANSFERRED TO FORMAL PROCEDURE

*JULY 12, 1933 — JUNE 30, 1969*

Class	Number of Appeals	Per Cent of All Appeals	Total Assessed Value of Class
\$25,000 and under	110,340	66.08%	\$1,132,842,628.00
\$25,000 - \$50,000	42,000	25.15%	2,117,147,906.00
\$50,000 - \$100,000			
\$100,000 - \$500,000	12,929	7.74%	2,535,929,892.00
\$500,000 - \$1,000,000	1,112	.67%	781,636,499.00
\$1,000,000 and over	598	.36%	1,423,961,200.00
	166,979	100.00%	\$7,991,518,125.00
Average assessed value per appeal			\$47,859.42
Average assessed value per appeal under \$25,000			\$10,266.83

## APPEALS FROM LOCAL ASSESSORS PENDING ON JUNE 30, 1969

*(Arranged by Cities and Towns)*

Boston	7,366	Medway	57	Natick	25
Lowell	493	Belmont	55	Tewksbury	25
Quincy	392	Bolton	55	Braintree	24
Somerville	308	Foxboro	55	Taunton	24
Brookline	301	Burlington	54	Wilbraham	24
Revere	274	Belchertown	51	Adams	22
Gloucester	209	Beverly	51	Franklin	22
Springfield	188	Dedham	47	Middleboro	22
Fall River	182	Marblehead	47	Millis	22
Winthrop	157	Norwell	47	Abington	21
Medford	148	Marlboro	46	Halifax	21
Worcester	133	Hull	43	Danvers	20
Framingham	125	Randolph	43	Bourne	19
Woburn	113	Wilmington	43	Andover	18
Malden	110	Waltham	42	Norfolk	18
Everett	109	Norwood	41	Northampton	18
Lynn	105	West Springfield	41	Sharon	18
Cambridge	96	Marshfield	38	North Reading	17
Pittsfield	95	Chelsea	36	Saugus	17
Haverhill	88	Salem	35	Scituate	17
Lawrence	83	Leominster	34	Stoneham	17
Newton	83	South Hadley	31	Arlington	15
Swampscott	83	Hingham	30	Longmeadow	15
Lexington	80	Acton	29	Tisbury	15
New Bedford	78	Canton	28	Weston	15
Winchester	70	Pembroke	27	Plymouth	14
Attleboro	65	Milford	26	Peabody	13
Brockton	62	Stoughton	26	Raynham	13
Watertown	61	Wakefield	26		

144 other cities and towns (1 to 12 appeals pending)	13,372
	613
	13,985



## APPEALS FROM LOCAL ASSESSORS FILED WITH APPELLATE TAX BOARD

JULY 1, 1968 — JUNE 30, 1969

(Arranged by Counties)

<b>BARNSTABLE</b>		Warwick	1	Milton	2
Barnstable	8	<b>HAMPDEN</b>		Needham	7
Bourne	10	Agawam	3	Norfolk	3
Brewster	1	Chicopee	4	Norwood	16
Falmouth	1	Hampden	6	Quincy	104
Harwich	1	Holyoke	3	Randolph	4
Provincetown	1	Longmeadow	10	Sharon	12
Sandwich	1	Ludlow	1	Stoughton	9
<b>BERKSHIRE</b>		Monson	2	Walpole	4
Adams	14	Palmer	2	Wellesley	4
Cheshire	2	Southwick	2	Weymouth	2
Clarksburg	1	Springfield	85	Wrentham	2
Dalton	1	Wales	3	<b>PLYMOUTH</b>	
Great Barrington	1	West Springfield	40	Abington	7
Hinsdale	2	Westfield	6	Bridgewater	3
Lee	1	Wilbraham	16	Brockton	17
Lenox	2	<b>HAMPSHIRE</b>		Duxbury	5
North Adams	7	Belchertown	2	East Bridgewater	5
Pittsfield	22	Huntington	3	Halifax	20
Savoy	1	Middlefield	1	Hanover	3
Tyringham	1	Northampton	16	Hanson	16
West Stockbridge	1	South Hadley	3	Hingham	10
Williamstown	1	Ware	9	Hull	23
<b>BRISTOL</b>		<b>MIDDLESEX</b>		Kingston	1
Acushnet	1	Acton	8	Lakeville	1
Attleboro	18	Arlington	5	Marion	1
Dartmouth	2	Bedford	2	Marshfield	10
Easton	8	Belmont	51	Middleboro	9
Fairhaven	3	Billerica	2	Norwell	12
Fall River	58	Boxborough	1	Pembroke	13
Mansfield	4	Burlington	46	Plymouth	11
New Bedford	17	Cambridge	29	Plympton	6
North Attleborough	4	Chelmsford	1	Rockland	2
Raynham	3	Concord	7	Scituate	7
Seekonk	1	Everett	43	Wareham	13
Somersett	1	Framingham	54	West Bridgewater	1
Swansea	3	Holliston	2	<b>SUFFOLK</b>	
Taunton	7	Hopkinton	1	Boston	2,792
Westport	1	Hudson	1	Chelsea	13
<b>DUKES</b>		Lexington	18	Revere	80
Edgartown	1	Lincoln	5	Winthrop	52
Tisbury	15	Lowell	151	<b>WORCESTER</b>	
<b>ESSEX</b>		Malden	18	Ashburnham	3
Amesbury	5	Marlborough	38	Athol	1
Andover	5	Maynard	5	Bolton	55
Beverly	106	Medford	26	Boylston	4
Boxford	1	Melrose	7	Charlton	2
Danvers	11	Natick	3	Clinton	1
Essex	1	Newton	36	Dudley	1
Georgetown	2	North Reading	3	East Brookfield	2
Gloucester	83	Sherborn	2	Fitchburg	5
Groveland	3	Somerville	85	Gardner	3
Haverhill	25	Stoneham	8	Grafton	3
Ipswich	2	Sudbury	1	Hubbardston	1
Lawrence	34	Tewksbury	1	Lancaster	9
Lynn	39	Townsend	1	Leominster	9
Lynnfield	4	Wakefield	10	Milford	6
Marblehead	44	Waltham	8	New Braintree	3
Merrimac	16	Watertown	34	North Brookfield	1
Methuen	2	Wayland	4	Northbridge	3
Nahant	1	Westford	4	Oakham	2
Newburyport	4	Weston	13	Oxford	1
North Andover	1	Wilmington	15	Paxton	1
Peabody	8	Winchester	54	Princeton	3
Rockport	2	Woburn	34	Shrewsbury	4
Salem	21	<b>NORFOLK</b>		Southborough	4
Saugus	6	Avon	2	Spencer	2
Swampscott	30	Bellingham	2	Templeton	1
Wenham	1	Braintree	7	Upton	2
West Newbury	3	Brookline	228	Uxbridge	1
<b>FRANKLIN</b>		Canton	8	Warren	1
Ashfield	1	Cohasset	1	Webster	2
Buckland	4	Dedham	15	West Boylston	2
Deerfield	2	Dover	6	West Brookfield	1
Erving	1	Foxborough	41	Westborough	1
Greenfield	1	Franklin	3	Westminster	1
Leverett	1	Holbrook	2	Winchendon	3
Montague	3	Medfield	2	Worcester	87
Orange	2	Medway	2		
Shutesbury	1	Millis	4		

5,601

### APPEALS vs. STATE TAX COMMISSION

	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
Pending at beginning of year .....	58	79	115	113	111	134	144	130	173	182	179
Entered during year .....	77	96	84	72	91	72	88	130	123	118	150
<b>Total</b> .....	<b>135</b>	<b>175</b>	<b>199</b>	<b>185</b>	<b>202</b>	<b>206</b>	<b>232</b>	<b>260</b>	<b>296</b>	<b>300</b>	<b>329</b>
Settled or withdrawn during year .....	35	43	70	52	39	48	62	64	70	82	75
<b>Net</b> .....	<b>100</b>	<b>132</b>	<b>129</b>	<b>133</b>	<b>163</b>	<b>158</b>	<b>171</b>	<b>196</b>	<b>226</b>	<b>218</b>	<b>254</b>
Decided .....	21	17	16	22	29	14	41	23	44	39	33
Pending at end of year .....	79	115	113	111	134	144	130	173	182	179	221