

## Appealing Your Assessment

If you disagree with the assessment of your property, you have the right to file an appeal. You can only appeal if you feel your property is overvalued based on the real estate market as of January 1, 2025. The real estate market is constantly changing and the sales that occur during calendar year 2024 will be used to establish next year's assessments for fiscal year 2026.

Since state law regulates the abatement process you should understand the fundamentals of an appeal. You can only appeal an assessment if you feel the assessed value does not represent the market value of your property on January 1, 2025 or the physical characteristics as of July 1, 2025. You **cannot appeal the amount of taxes or the increase in taxes**. You are appealing your valuation assessment, not your taxes, so you must pay your 3<sup>rd</sup> and 4<sup>th</sup> quarter taxes pending your appeal. Your tax dollars are based on the town budget that was approved at the annual town meeting including debt exclusions voted on by the public.

When deciding on whether to appeal, ask yourself three questions:

1. Is my data correct?
2. Is my value in line with market sales prices in my area?
3. Is my value in line with similar like homes on my street?

Wish to appeal? The application is easy, but you should make a case and give reasons. There is a place on the application to state your opinion of value. If you think the assessed value is wrong, you must have an opinion of the market value. Keep in mind what's important: market area, building area, and lot size are most critical. Secondary factors are condition, building quality, and street. The other factors are relatively minor.

The opportunity to file an appeal is very short. Appeals must be filed, on an approved form, with the Board of Assessors by February 2<sup>nd</sup>. After receiving your 3<sup>rd</sup> quarter tax bill, you can call (781-431-1019, ext. 2275) for an overvaluation abatement application to be mailed to you or download an application from our website [www.wellesleyma.gov](http://www.wellesleyma.gov)

*FY2026 abatement applications will be accepted until 4:00 p.m. on February 2<sup>nd</sup>.* Completed applications can be filed at the Town Hall or by U.S. mail postmarked no later than February 2<sup>nd</sup>. The appeal window is basically the month of January - **no exceptions**. Late applications are automatically disqualified.

### Abatement Decision

When an appeal is filed, the Board of Assessors has 90 days to grant, deny, or take no action. If the taxpayer disagrees with the Board's decision, he/she has the option of appealing to the Massachusetts Appellate Tax Board (ATB) within 3 months after the assessors' decision. The appeal sits at the ATB, sometimes for several months, awaiting a hearing date. In the meantime, the assessors are checking for jurisdictional requirements; were all applications filed in a timely manner and have taxes been paid without incurring interest? If the jurisdictional issues have not been properly addressed, the assessors will have the case(s) dismissed. The ATB has no legal jurisdiction over the case(s).

When a hearing date is scheduled, both the taxpayer and the assessors' office prepare a case as to the full and fair cash value of the property on the assessment date. The town may also employ the assistance of Town Counsel. Some of the cases are negotiated before going before the ATB, but either way a great deal of preparation time is expended defending the town's assessment. On the day of the hearing both sides present data to support their opinion of market value before an ATB commissioner. The commissioner takes everything into consideration and renders a decision over the next several weeks. If the assessed value is lowered, the town will refund the corresponding tax dollars.