

Town of Needham
Board of Assessors
MEETING MINUTES

Date: May 22, 2025

Time: 9:30 AM

Location: Town Hall Great Plain Room

Board Members Attendance:			
Present:	John Bulian, Chair; Michael Diener; Michael Niden		
Absent:			
Other Attendees:	Julie Castor-Deas	Director of Assessing	
	David Davison	Deputy Town Manager/Director of Finance	
	Nancy Martin	Assistant Director of Assessing	
	Danielle Justo	Taxpayer Representative	
	Paul Ingram	Taxpayer Representative	
	Peter O’Neil	Needham Observer (9:37 a.m.)	
Notes prepared by:	David Davison	Deputy Town Manager/Director of Finance	

This meeting was posted on the Town web site as a hybrid meeting: <https://needham-k12-ma-us.zoom.us/j/89387663520>

Chair Bulian called the meeting to order at 9:32 a.m.

Chair Bulian announced that in accordance with the Open Meeting Law at the beginning of the meeting, I must disclose to attendees whether the meeting is being recorded. This meeting is being broadcast via Zoom, and is being recorded for publication, later viewing, and administrative purposes. Also, after notifying the chair, any person may make a video or audio recording of the meeting or may transmit the meeting through any medium, subject to reasonable requirements of the chair as to the number, placement and operation of equipment used so as not to interfere with the conduct of the meeting. Please let me know now so that I can make that announcement as well. Mr. Peter O'Neil of the Needham Observer indicated that he was recording the meeting.

Public Comment Period: There were no comments.

Mr. Davison asked the Chair if the Board could take the taxpayer appointments out of order. The Chair agreed. Mr. Davison noted that the owners of the property located at 178 High Rock Street were not in attendance, but that the representatives for the taxpayers of 1215 Highland Avenue and 588 Hillside Avenue were in attendance. Mr. Bulian asked the individuals to join them at the table and introduce themselves. Attorney Danielle Justo informed the Board that she and Paul Ingram, a property appraisal consultant, were at the meeting on behalf of the taxpayers. At 9:34 a.m., they proceeded to present their cases on behalf of the taxpayers as to why the tax assessments should be adjusted.

Mr. Peter O'Neil arrived at the meeting at 9:37 a.m. The Chair asked if he was recording the meeting, which he confirmed that he would be. The Chair made the announcement that the recording was been made.

Mr. Ingram continued with his presentation on 1215 Highland Avenue (Knights of Columbus). He recommended that the building be re-measured by the Town because he thinks there is a discrepancy between

what owner believes the building size to be and what the assessing records show. He also explained that because the flooding damage caused by the August 2023 storm that the bottom floor of the building is unleaseable. The August 8, 2023, storm caused four feet of water to enter the building. He also questioned why the cost approach was used to determine the assessment for FY2025 when the Town relied upon the income approach for the FY2024 assessment. He is accustomed to the income approach being used for commercial properties. Mr. Niden asked how the Town arrived at a 12.5% vacancy rate. It was explained that it was a figure which Tyler (CAMA Vendor) determined, but as said by the taxpayer representatives, the Town used the cost approach to determine value, so it does not come into play. Mr. Diener asked Mr. Ingram if the value of the property was what was shown on page seven of the presentation (\$1,521,485). Mr. Ingram said there is still the issue of a re-measure, which could change the calculations, but generally yes. Attorney Justo noted that the figure is based on market rate rents, but that the actual rents would produce a value closer to \$1 million range. Mr. Ingram also presented properties he thinks are comparisons to this property. Mr. Niden questioned whether using properties in Dedham are true comparisons.

At 10:11 a.m. Attorney Justo provided an overview of the property located at 588 Hillside Avenue. She discussed the current use, who are the tenants, and whether the property owner could keep the low rents based on the current assessment. Board members asked several questions about the valuation approach used by Mr. Ingram. Mr. Ingram explained his reasoning. Mr. Bulian stated that the Board will take the information presented under advisement and that they will get back to them. Mr. Bulian thanked them for coming to the board meeting.

Approve Minutes of Prior Meeting: On a motion by Mr. Niden and seconded by Mr. Diener, subject to technical corrections, the Board approved the open session minutes for the meetings of March 27, 2025, April 3, 2025, April 10, 2025, and April 17, 2025. Motion passed on a 3-0 vote. The Board did not take action on the minutes of March 20, 2025 so that edits may be made.

Executive Session: The Chair asked for a **motion** to enter into executive session and to return to open session prior to adjournment to comply with the provisions of any general or special law [exception 7]; specifically, to discuss Real Estate and Personal Property exemption and/or abatement applications which are not open to public inspection (per M.G.L. Chapter 59, Section 60); to comply with the provisions of any general or special law; specifically, to discuss Returns of Property Held for Charitable Purposes which are not open to public inspection (per M.G.L. Chapter 59, Section 32); and to discuss strategy with respect to litigation [exception 3] if an open meeting may have a detrimental effect on the government's litigating position which was moved by Mr. Niden, seconded by Mr. Diener and passed unanimously (3-0) on a roll call vote.

Mr. Niden	Yes
Mr. Diener	Yes
Chair Bulian	Yes

The Board moved to executive session at 10:34 a.m.

The Board **returned to open session** at 12:05 p.m.

Result of votes taken during executive session. The Chair asked Mr. Davison to announce the results. Mr. Davison reported the following:

588 Hillside Avenue	Board voted to put the application on hold.
1215 Highland Avenue	Board voted to put the application on hold.
284 West Street	Board voted to deny (fairly assessed).
47 St Mary Street	Board voted to approve an abatement (assessment reduced \$593,800 Building Data Updated, Remeasure, Grade).

37 Eliot Road	Board voted to deny (fairly assessed).
373 Hunnewell Street	Board voted to approve an abatement (assessment reduced \$536,400 Remeasure).
900 Greendale Avenue #11	Board voted to approve an abatement (assessment reduced \$75,700 Remeasure).
40 Wildwood Drive	Board voted to deny (fairly assessed).
314 Central Avenue	Board voted to approve an abatement (assessment reduced \$71,100 Condition; Traffic).
1516 Central Avenue	Board voted to approve an abatement (assessment reduced \$379,200 Wetland Adjustment).
101 Crescent Street	Board voted to deny (Taxpayer did not provide documentation).

Mr. Bulian announced that the next meeting will be May 29, 2025. Mr. Diener said he would not be able to attend that meeting. The Board discussed having the meeting on May 30, 2025, all members said that it would work.

Mr. Niden moved that the Board adjourn the meeting, seconded by Mr. Diener, which was passed unanimously by 3-0 vote at 12:07 p.m.

Approved July 17, 2025