

Listers Grievance Process

There are certain State guidelines that must be adhered to during the grievance process. “There are two evidentiary burdens in property tax appeals, the burden of production and the burden of persuasion. The taxpayer always retains the burden of persuasion, that is, the burden to persuade the trier of the fact that the totality of evidence presented favors the taxpayers position.” The taxpayer also bears the burden of production. This means the taxpayer must produce enough evidence to overcome a legal presumption in favor of the listed value”.

“The burden of production recognizes that elected officials are, by law, presumed to have performed their duties properly and, therefore, requires the appealing taxpayer to produce some evidence greater than the general belief by the taxpayer that the property is too high. *Simply, statements such as, “I know I can’t sell it for that amount” do not meet the taxpayer’s burden of production”.*

If the taxpayer does not present any credible evidence assailing the assessment, the presumption remains intact, the taxpayer fails to meet the burden of production and the town wins. If the taxpayer introduces credible evidence fairly and reasonably tending to show that the property was assessed at more than fair market value or that the listed value exceeds the percentage of listed value applied to the community properties in general, the presumption in favor of the Listers disappears.

In other words, the taxpayer must supply evidence that the property is valued too high and is not comparable to the values of like properties.

“If the town is to prevail, it must meet its burden of justifying the appraisal producing evidence demonstrating substantial compliance with constitutional and statutory provisions relative to uniformity as well as fair market value”.

One sale does not constitute the “market”. We analyze all sales and are constantly reviewing data. It is our intent as Listers to treat all owners in a fair and equal manner.

FAIR MARKET VALUE - This appeal is based on your opinion of fair market value. Generally you believe your home is worth more or less than the assessment. You should be prepared to provide particular valid examples of homes that have sold. A general argument that the market is poor is not valid. Your assessment is based on the Ludlow market.

COMPARATIVE ASSESSMENTS – This appeal is based on your opinion that you are not assessed fairly in comparison to other similar properties. You should be prepared to provide evidence that similar homes are assessed at a higher or lower value than yours. It is important to provide data for similar homes. If yours is a cape style home built in the 1950’s, your comparables should be fairly similar in age, style and size.

DATA ERRORS - This appeal is based on an error in your record. The number of baths, or a finished basement that is minimal, renovations, etc., are all valid corrections. Please remember that not all data corrections will lead to a change in value.