



City of Lynn Board of Assessors

Filing Deadline: Tuesday, February 1, 2022 at 8:00pm

Instructions for Filing FY2022 Application for Abatement

Important Information

Official assessed values for FY2022 appear on your 3rd quarter actual tax bill, mailed on December 31, 2021. Therefore, you should not contest a value until you receive your bill to ensure you are challenging the correct value. Property data is available at <http://lynn.patriotproperties.com/default.asp>.

Please read the tax bill and abatement form's backside for important information regarding your rights to appeal. Please note that any failure to pay your bill on time or to comply with abatement filing procedures or deadlines may legally disqualify your application from consideration by the Assessors.

The FY2022 values are based on the real estate market as it existed on January 1, 2021, using sales from 2020 and early 2021. Any change in property values since January 1, 2021, has no bearing on assessed values for FY2022.

Minimum Statutory Requirements

The Assessors cannot legally consider any application that does not meet the following requirements.

1. Abatement applications must be completed on the [approved form](#)*
2. Provide sufficient information to identify the applicant and the subject property
3. Be signed by the applicant
4. **Filed with the assessors by the statutory deadline of February 1, 2022. ****

*By law, the commissioner of revenue determines the application form approved for use. The use of a form other than that currently being provided by the assessors could affect your appeal rights. The presently approved form carries a revision date of 11/2016.

** An application must either be in possession of the assessors by the deadline or be mailed via the US Postal Service to the assessors to the address below or before the deadline with a canceled USPS postmark placed on the envelope no later than the deadline date.

Basis for Application

By law, the value placed on your property by the assessors is considered to be equitable and representative of the fair market value of the property on the statutory January 1, 2021 assessment date. Therefore, the burden is on the taxpayer to produce evidence to convince the assessors that they should reduce the property value. You generally must contest your assessment for one of three definitive reasons:

1. **The property is overvalued** (assessment exceeds its fair market value on the assessment date). Generally, you must show either arms-length sales of similar properties around the January 1, 2021 assessment date do not justify the value placed on the property.
2. **The property is overvalued due to incorrect data.** The Assessors used incorrect information on your property to assess it, resulting in an excessive value.
3. **The property is disproportionately or unfairly assessed compared to other similar properties.**
 - Please note that finding a few arbitrary, similar properties that you feel are unfairly assessed compared to yours is not sufficient to justify an abatement. In such cases, the necessary corrective action may be to adjust those other properties that are set too low. You would have to show a preponderance of similar properties being assessed at a lesser percentage of fair market value than yours to sustain an appeal on this basis.
 - Please note that properties of different types, i.e., condominiums instead of single family homes, are not considered similar properties.

(over)

- In developing assessed values for the current year, no weight was placed on the properties' values from the prior year.
- The legal criterion the assessors must use is the fair market value on the relevant assessment date. When making assessment comparisons, please limit your analysis to assessed values for the current year.

4 Incorrect usage classification.

For example, the assessors assessed the property as fully commercial on the assessment date, when, in fact, a portion of the property was used for residential purposes, or it was tax-exempt.

Notification

The assessors have three months to act on your application from the date of filing. All applicants are notified in writing about the Board's action on the application within ten days of their decision. If the assessors fail to act on your application within three months, it is deemed denied by law. You will be notified in writing if that occurs. Your notification will contain additional information regarding your appeal rights if you are not satisfied with the Board's action.

General Information

Any appeal filed by mail must be addressed to the assessors and mailed to their business address, and display on the envelope a postmark affixed by the USPS, as required by statute. If it is received after the deadline, or there was no timely postmark affixed to the envelope, it is considered late. Therefore, you should not mail your application with your payment, as its receipt by the collector does not satisfy the filing requirement. Mail any application separately to the address below or email Assessor@lynnma.gov.

**Board of Assessors, City Hall
3 City Hall Square, Room 202
Lynn, MA 01901**

You may attach any supporting information to your application form. In none is provided, the Assessors may request information through (M. G. L. Chapter 59, Section 61A.)

If your property is a one, two, or three family home, or a condominium, you may complete the form titled, "Form for Additional Supporting Information" and submit it with your application. Submission of the document is not a legal requirement for your filing to be valid.

Assessors are generally available during business hours to answer any questions.

*The assessors reserve the right as provided by law to inspect your property as part of the abatement process (M. G. L. Chapter 59, Section 61A). Refusal to allow an inspection, if requested, will result in the denial of your appeal and may affect your rights to appeal further. **