



City of Boston Assessing Department

FY 2025 APPLICATION FOR ABATEMENT OF REAL ESTATE TAX

Mass General Laws Ch. 59 § 59

APPLICATION #:
202579864

PROPERTY IDENTIFICATION:

Fill in blanks with information **exactly as it appears on the tax bill**. Please type or use ball point pen and **print** carefully.

Ward and Parcel (10 digits): 1405164000 Class: R2 Total Full Valuation: \$ 1,019,700

Assessed Owner (the owner on 1/1/2024): PERELLO ROBERT

Applicant* (if not assessed owner): _____

Location: _____ Zip Code: _____

92 HAZLETON ST
Street No. Street Name

02126

*Person other than the assessed owner such as the executor, trustee, or tenant paying more than 50% of taxes, or subsequent owner, or mortgagee in possession must complete "applicant's standing section" on Information Requisition.

REASON FOR ABATEMENT:

☐ **Overvaluation / Improper Classification / Disproportion**
Complete attached Information Requisition Form

NOTE: Upon filing this application for abatement, you will be required to complete an Information Requisition Form (attached) providing more detailed information about the assessed property (Mass. General Laws Ch. 61 § 59A). Failure to provide the information requested on the form **within thirty (30) days of filing your abatement application** may result in the loss of your right to appeal the tax assessed.

☐ **Statutory Exemption**
You must complete a **Statutory Exemption Information Requisition** available at City Hall, Room 301. **Do not** complete the standard Information Requisition.

DATE STAMP HERE

AUTHORIZATION: (Complete and Sign below)

Statement of applicant:

I am aggrieved by the real estate tax assessment of the real estate parcel described above, and hereby apply for abatement. I also hereby authorize the representative (if any) whose signature appears at right to act on my behalf relative to this application. I also hereby accept, as of the date of this filing, the attached form requesting additional information in compliance with Chapter 59, Section 61A.

Signature of Applicant/Assessed Owner Date (mm/dd/yy)

Applicant's Name (Last Name, First)

Mailing Address (Number and Street Name)

City State Zip Code

Phone: _____ Cell: _____

Email: _____

STATEMENT OF REPRESENTATIVE: (if any)

I hereby state that I am authorized to represent the applicant whose signature appears at left for the processing of this abatement application. I further state that, in the absence of this applicant's signature, I attach herewith a letter of authorization signed by the applicant. I also (circle one) file herewith / have filed / will file (within 30 days of the date of this application) an Information Requisition with Owner's (or Applicant's) authorization with the City of Boston Assessing Department relative to this abatement application.

Signature of Representative Date (mm/dd/yy)

Representative's Name (Last Name, First)

Firm Name

Mailing Address (Number and Street Name)

City State Zip Code

Phone: _____ Cell: _____

Email: _____



City of Boston Assessing Department
FY 2025 APPLICATION FOR ABATEMENT OF REAL ESTATE TAX
Mass General Laws Ch. 59 § ,59

GENERAL INFORMATION:

Where to file:
Assessing Department, Room 301
One City Hall Square, Boston, MA 02201

Filing deadline:
No later than February 3, 2025

Payment of Tax:
The filing of an abatement application does NOT allow you to postpone payment of the tax. If your application is approved, a refund will be issued to you. If you do not timely pay the tax assessed, you may lose your statutory appeal rights. See M.G.L. Ch. 59, § 64.

Approval:
All abatements are subject to jurisdictional requirements under M.G.L. Ch. 59, and to final approval by the Board of Review and the Commissioner of Assessing.

RECEIPT

APPLICATION #:

APPLICANT COMPLETE BELOW

WARD:

1	4
---	---

PARCEL:

0	5	1	6	4
---	---	---	---	---

0	0	0
---	---	---



INF



City of Boston Assessing Department
FY 2025 INFORMATION
REQUISITION Mass General Laws Ch.
59, § 61A

Property Identification:

Parcel: 1405164000 Class: R2 Total Full Valuation: \$ 1,019,700
Assessed Owner (owner on 1/1/2024): PERELLO ROBERT Land Use
Applicant* (if not assessed owner): _____
Location: 92 HAZLETON ST Zip Code: 02126
Street No. Street Name

**Person other than the assessed owner such as the executor, trustee, or tenant paying more than 50% of taxes, or subsequent owner, or mortgagee in possession must complete "applicant's standing section" on Information Requisition.*

Contact Person: _____
Mailing Address: _____ City: _____ State: _____ Zip Code: _____
Phone No.: Day: _____ Email: _____

Associated Parcel Section:

NOTE: For multi-parcel properties, file ONE APPLICATION FOR EACH PARCEL that you want considered for abatement. File all applications together with ONE Information Requisition covering ALL parcels, noting the MAIN parcel number.

1. Does this property consist of more than one parcel? ☐ Yes* ☐ No

**If YES, list all additional Ward and Parcel #s below and see above note:*

2. List **MAIN** Ward and Parcel for completed Information Requisition:

Ward and Parcel No. (10 digits)

Ward and Parcel No. (10 digits)

Applicant's Standing Section: If applicant is not the assessed owner, what is the basis of the applicant's standing?

☐ Subsequent owner

☐ Tenant with obligation to pay more than 50% of tax

☐ Mortgagee in possession

☐ Other: _____

Authorization Section: (complete and sign below)

Owner/Applicant Statement: I certify under pains and penalties of perjury that the information supplied in this requisition is true and correct. If applicable, I hereby authorize the representative whose signature appears on my application for abatement under the Authorization Section to act on my behalf relative to my Fiscal Year 2025 abatement application(s).

Signature of Owner or Applicant: _____ Date (mm/dd/yy): _____

Print Name: _____

Note: All abatements are subject to jurisdictional requirements under MGL Ch. 59, and final approval by the Board of Review and the Commissioner of Assessing.

REQUIRED SCHEDULES

Note: To complete the required schedules, see the attached samples.

If your property is this typecomplete these schedules:**RESIDENTIAL**

Residential (1-3 Family) A, B (Part 1)
Apartments (4 units or more)..... A, C, F, G
Condominiums..... A, B (Part 2)

COMMERCIAL

Mixed Use (Res. & Com.)..... A, C, D, F, G, H, I
Office, Retail, Industrial, Condos A, D, F, G, H, I
Hotel, Motel A, G, J, H, I

SAMPLE SCA

SCHEDULE A General Information

Please complete below:

Ward		Parcel									
1	8	-	0	0	6	1	0	-	0	0	0

Note: The ward and parcel number above should appear on each page of this form and on any attachments.

PART 1: Reason for Filing. Please mark (X) the appropriate reason as of 1/1/2024.

☒ **Not reflective of market value on 1/1/2024.** Provide 3 sales of the same property type that occurred in the last 2 years:

Property Address	Ward & Parcel	Sales Price	Date of Sale (mm/dd/yy)
8 Washington Street	1812345000	\$550,000	05/08/23
29 South Street	1867890000	\$575,000	09/01/23
1313 Washington Street	1822222000	\$535,000	11/13/23

☐ **Recent sale of property.** Please provide the following information for any sale occurring in the last 2 years:

Date of sale (mm/dd/yy): ____/____/____ Price: \$_____

Any relation to seller? ☐ Yes ☐ No

Any non-real estate items included in the sales price? ☐ Yes ☐ No

Description of items: _____

Associated Cost: \$_____

Mortgage Amount: \$_____

Lender's Name: _____

Lender's Appraisal Value: \$_____ Date of Appraisal: ____/____/____ (ATTACH COPY)

☐ **Property refinanced within the last 2 years, appraisal value below assessed value. (ATTACH COPY)**

Date of Refinancing (mm/dd/yy): ____/____/____ Amount Financed: \$_____

Lender's Appraisal Value: \$_____

☐ **Not in line with comparable assessments.** Provide value data for 3 similar properties of the same property type*:

Ward (ex. 01)	Parcel No. (ex. 12345-000)	Property Address	Value
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$

*Condominium, single-family, two-family, three-family, etc.

☐ **Improper Classification - Land Use.** Please indicate correct Classification: _____

Please indicate correct Land Use: _____

☐ **Incorrect Property Data.** Please provide details in PART 2 below.

☐ **Other:** _____ Please provide details in PART 2 below.

PART 2: Opinion of Value and Additional Comments.

Owner's opinion of value as of January 1, 2024? \$ 550,000

Additional Comments. Use separate page if necessary.

My home is most similar to 8 Washington Street. My current assessment is \$575,000.



SCA

SCHEDULE A

General Information

Please complete below:

Ward	Parcel
1 4	0 5 1 6 4 - 0 0 0

Note: The ward and parcel number above should appear on each page of this form and on any attachments.

PART 1: Reason for Filing. Please mark (X) the appropriate reason as of 1/1/2024.

☐ **Not reflective of market value on 1/1/2024.** Provide 3 sales of the same property type that occurred in the last 2 years:

Property Address	Ward & Parcel	Sales Price	Date of Sale (mm/dd/yy)
		\$	
		\$	
		\$	

☐ **Recent sale of property.** Please provide the following information for any sale occurring in the last 2 years:

Date of sale (mm/dd/yy): ____ / ____ / ____ Price: \$ ____

Any relation to seller? ☐ Yes ☐ No

Any non-real estate items included in the sales price? ☐ Yes ☐ No

Description of items: _____

Associated Cost: \$ ____

Mortgage Amount: \$ ____

Lender's Name: _____

Lender's Appraisal Value: \$ ____ Date of Appraisal: ____ / ____ / ____ (ATTACH COPY)

☐ **Property refinanced within the last 2 years, appraisal value below assessed value. (ATTACH COPY)**

Date of Refinancing (mm/dd/yy): ____ / ____ / ____ Amount Financed: \$ ____

Lender's Appraisal Value: \$ ____

☐ **Not in line with comparable assessments.** Provide value data for 3 similar properties of the same property type*:

Ward (ex. 01)	Parcel No. (ex. 12345-000)	Property Address	Value
			\$
			\$
			\$

*Condominium, single-family, two-family, three-family, etc.

☐ **Improper Classification - Land Use.** Please indicate correct Classification: _____

Please indicate correct Land Use: _____

☐ **Incorrect Property Data.** Please provide details in PART 2 below.

☐ **Other:** _____ Please provide details in PART 2 below.

PART 2: Opinion of Value and Additional Comments.

Owner's opinion of value as of January 1, 2024? \$ ____

Additional Comments. Use separate page if necessary.

SAMPLE

SCB

SCHEDULE B

Residential Information

Please complete below:

Ward Parcel

1	8	-	0	0	6	1	0	-	0	0	0
---	---	---	---	---	---	---	---	---	---	---	---

Note: The ward and parcel number above should appear on each page of this form and on any attachments.

Part 1: One, two, and three-family ONLY. Effective reporting date is 1/1/2024.

1. Property Use. Indicate (X) primary use of property:

☒ One family ☐ Two family ☐ Three family

Is the property owner-occupied? (Y/N) Y

Does the property include an in-law apartment or au-pair unit? (Y/N) Y

2. Property Description.

A. Year Built: 1900

B. Indicate Room Count by Floor (see example below):

Floor Level	Total # Rooms	# of Bed-rooms	# of Full Baths	# of 1/2 Baths	% Finished Living Area	Heated? (Y/N)	Kitchen? (Y/N)
1	5	3	1	1	100	Y	Y
Sub Bsmt							
Bsmt	-	-	-	-	0	N	N
1	5	2	1	0	100	Y	Y
2	6	3	1	0	100	Y	N
3	6	3	1	0	100	Y	N
Attic							

Total # of Levels 4

C. Heating Type: Select (X) one.

☒ Forced Air ☐ Radiators ☐ Baseboard
☐ Radiant ☐ Space Heater

D. Other Features: Select (X) all that apply.

☐ Central A/C ☐ Ductless A/C ☒ Garage ☐ Roof deck

of working fireplaces: 0 # of off-street parking spaces: 1

Other amenities: _____

3. Property Improvements. List any remodeling or updating completed within the last five (5) years. Attach additional information if necessary.

Type	Description of Improvement	Year	Total Cost
Kitchen	First floor cabinets	2017	\$10,000
Bath	Third floor bathroom	2018	\$5,000
Ext. Siding			
Interior			
Additions			
Plumbing			
Electrical			
Roof	New roof	2017	\$10,000
Windows			
Other			

4. Property Condition. Systems and Structure.

Indicate condition for each category as Excellent, Good, Average Fair, or Poor.

Heating: Average Electrical: Average

Plumbing: Good Roof: Excellent

Windows: Fair Foundation: Average

5. Overall Property Condition. Circle one (1) condition per category.

Interior: | Excellent | Good | Average | Fair | Poor | Uninhabitable |

Exterior: | Excellent | Good | Average | Fair | Poor | Uninhabitable |

PART 2: Condominium

1. Square footage. Total SF: 1,000

Finished area (SF): 800 Unfinished area (SF): 200

2. Design. Indicate (X) the type of unit.

☐ Loft ☐ Duplex ☐ Basement ☐ Penthouse
☒ Flat ☐ Other: _____

3. Floor Level. Indicate (X) the floor level of the unit.

☐ Sub Basement ☐ Basement ☐ Garden
☐ 1st ☒ 2nd ☐ 3rd ☐ Other: _____

Number of floor levels in unit: 1 Other: _____

4. Orientation. Indicate (X) the relative location of the unit in the building.

☐ Front ☒ Rear ☐ Middle ☐ Full Floor ☐ Corner

5. Rooms. Indicate the number of rooms by type:

1 Living room 1 Dining room 2 Bedroom

1 Eat-in kitchen Other kitchen 1 Full bath

1 Half bath Other: _____

6. Overall condition: Good

Excellent, Good, Average, Fair, Poor, or Uninhabitable

7. Renovations. Describe below:

	Year Completed	Total Cost
Kitchen: Full renovation	2015	\$ 65,000
Baths:		\$
Other:		\$

8. Amenities. Select (X) all that apply:

Unit: ☐ Private elevator ☐ Fireplace ☐ Central A/C
☐ Ductless A/C ☒ Balcony (SF: 120) ☐ Storage (SF:)
☐ View ☐ Other: _____

Complex (ex. Elevator, pool): Elevator

9. Parking Spaces. # indoor spaces: 0 # outdoor spaces: 1

Location of spaces: ☐ On-site ☒ Off-site*

*If off-site, indicate address: 120 Albany Street Space #: _____

Ownership: ☐ Easement ☐ Rented (Rent/Mo.: \$ _____)

☐ Separately deeded (Sale Price \$ _____)

10. Rental Information.

Tenant: Joseph Smith Rent/Mo.: \$ 2,000



SCB

SCHEDULE B

Residential Information

Please complete below:

Ward Parcel
1 4 - 0 5 1 6 4 - 0 0 0

Note: The ward and parcel number above should appear on each page of this form and on any attachments.

Part 1: One, two, and three-family ONLY. Effective reporting date is 1/1/2024.

1. Property Use. Indicate (X) primary use of property:

☐ One family ☐ Two family ☐ Three family

Is the property owner-occupied? (Y/N) _____

Does the property include an in-law apartment or au-pair unit? (Y/N) _____

2. Property Description.

A. Year Built: _____

B. Indicate Room Count by Floor (see example below):

EXAMPLE	Floor Level	Total # Rooms	# of Bed-rooms	# of Full Baths	# of 1/2 Baths	% Finished Living Area	Heated? (Y/N)	Kitchen? (Y/N)
	1	5	3	1	1	100	Y	Y
	Floor Level	Total # Rooms	# of Bed-rooms	# of Full Baths	# of 1/2 Baths	% Finished Living Area	Heated? (Y/N)	Kitchen? (Y/N)
	Sub Bsmt							
	Bsmt							
	1							
	2							
	3							
	Attic							

Total # of Levels _____

C. Heating Type: Select (X) one.

☐ Forced Air ☐ Radiators ☐ Baseboard
☐ Radiant ☐ Space Heater

D. Other Features: Select (X) all that apply.

☐ Central A/C ☐ Ductless A/C ☐ Garage ☐ Roof deck
of working fireplaces: _____ # of off-street parking spaces: _____
Other amenities: _____

3. Property Improvements. List any remodeling or updating completed within the last five (5) years. Attach additional information if necessary.

Type	Description of Improvement	Year	Total Cost
Kitchen			\$
Bath			\$
Ext. Siding			\$
Interior			\$
Additions			\$
Plumbing			\$
Electrical			\$
Roof			\$
Windows			\$
Other			\$

4. Property Condition. Systems and Structure.

Indicate condition for each category as Excellent, Good, Average Fair, or Poor.

Heating: _____ Electrical: _____
Plumbing: _____ Roof: _____
Windows: _____ Foundation: _____

5. Overall Property Condition. Circle one (1) condition per category.

Interior: | Excellent | Good | Average | Fair | Poor | Uninhabitable |

Exterior: | Excellent | Good | Average | Fair | Poor | Uninhabitable |

PART 2: Condominium

1. Square footage. Total SF: _____

Finished area (SF): _____ Unfinished area (SF): _____

2. Design. Indicate (X) the type of unit.

☐ Loft ☐ Duplex ☐ Basement ☐ Penthouse
☐ Flat ☐ Other: _____

3. Floor Level. Indicate (X) the floor level of the unit.

☐ Sub Basement ☐ Basement ☐ Garden
☐ 1st ☐ 2nd ☐ 3rd ☐ Other: _____

Number of floor levels in unit: _____ Other: _____

4. Orientation. Indicate (X) the relative location of the unit in the building.

☐ Front ☐ Rear ☐ Middle ☐ Full Floor ☐ Corner

5. Rooms. Indicate the number of rooms by type:

____ Living room ____ Dining room ____ Bedroom
____ Eat-in kitchen ____ Other kitchen ____ Full bath
____ Half bath ____ Other: _____

6. Overall condition: _____

Excellent, Good, Average, Fair, Poor, or Uninhabitable

7. Renovations. Describe below:

	Year Completed	Total Cost
Kitchen: _____	_____	\$ _____
Baths: _____	_____	\$ _____
Other: _____	_____	\$ _____

8. Amenities. Select (X) all that apply:

Unit: ☐ Private elevator ☐ Fireplace ☐ Central A/C
☐ Ductless A/C ☐ Balcony (SF: _____) ☐ Storage (SF: _____)
☐ View ☐ Other: _____

Complex (ex. Elevator, pool): _____

9. Parking Spaces. # indoor spaces: _____ # outdoor spaces: _____

Location of spaces: ☐ On-site ☐ Off-site*

*If off-site, indicate address: _____ Space #: _____

Ownership: ☐ Easement ☐ Rented (Rent/Mo.: \$ _____)
☐ Separately deeded (Sale Price \$ _____)

10. Rental Information.

Tenant: _____ Rent/Mo.: \$ _____