



City of Boston, Massachusetts
Office of the Mayor
MICHELLE WU

September 15, 2025

TO THE CITY COUNCIL

Dear Councilors:


This is the response to the 17F: Order requesting certain information under Section 17F re:
Assessment of Commercial Properties in the City of Boston. (**Docket #1286 filed on 6/30/2025**).

Sincerely,

Michelle Wu
Mayor of Boston

1. How does the City define an “ATB dispute”?
 - It is a descriptive notation that was placed on some property record cards that indicates an appeal was filed with the Appellate Tax Board
2. Why would an “ATB dispute” be added to a property record card?
 - It is a descriptive notation that was placed on some property record cards that indicates an appeal was filed with the Appellate Tax Board
3. Is there a set of written rules to determine if an “ATB dispute” should be added to a property record card? If there are, please provide that set of rules.
 - No, there are no written rules for when the term “ATB dispute” should be added to a property record card.
4. A recent Boston Herald article quoted a prominent Boston tax attorney who said he hadn’t seen “ATB dispute” added to a property record card before FY24 - that ran from July 1, 2023 to June 30, 2024. Are there any examples of an “ATB dispute” being added to a property record before July 1, 2023? If so, how many were there, on what dates were they added, and which properties were they added to?
 - Property record cards of assessors have noted the Appellate Tax Board or ATB in a number of different places for a substantial number of years. These are descriptions, they do not impact value.
5. Does the Assessment Department or any other city hall department or office keep a record of which property record cards have had an “ATB dispute” added to them?
 - The Assessing Department is the custodian of all property record cards. There is no separate list kept of record cards that have an “ATB dispute” notation.
 - The department has reviewed all fiscal year 2025 real estate property record cards with an open appeal in FY 2023 or FY 2024 and identified 8 instances where the notation “ATB dispute” appears on the property record card.
6. Can the City provide a list of all property record cards that have an “ATB dispute” listed on them?
 - Attached is a list of the 477 fiscal year 2025 property record cards the department has reviewed with open fiscal year 2023 or fiscal year 2024 appeals. The last column identifies record cards that have an “ATB dispute” notation on them.

7. If a list of property record cards that have an “ATB dispute” listed on them, please provide a list that includes the ward and parcel number of the property record card, the amount of the “ATB dispute,” and the date the “ATB dispute” was added to the property record card.

- There is no ATB dispute amount. Attached is a list of properties with presently open appeals in FY 2023 or FY2024. The list includes the parcel number, the parcel location, whether that parcel has an open appeal for fiscal year 2023 or 2024, the property type for fiscal years 2024 and 2025, the property value for fiscal years 2024 and 2025, the dollar amount of the value change from fiscal year 2024 to fiscal year 2025, the value percentage change from fiscal year 2024 to fiscal year 2025, and whether the property record card contains an “ATB dispute” notation.
-  Open FY2023 and FY2024 Appeals as of August 22 2025 17F Response.pdf