



Board of Assessment Review

Tuesday, March 10, 2026, 3:00 PM

Meeting Minutes

Eric Larsson, Chair
Dale Knapp
Lee Lowry

The meeting convened at 3:10 p.m. on March 10, 2026 via Zoom.

Attendees: Board members Eric Larsson, chair, Dale Knapp, and Lee Lowry, Attorney Stephen W. Wagner representing the board, City Assessor Elisa Marr, Attorney Michael Goldman representing the city, appellant Adam Pietrapaolo, and board assistant Annie James.

No members of the public attended. Board attendance was taken by roll call.

Approve the Minutes of the December 17, 2026 Board of Assessment Review Meeting

Board chair Larsson moved to approve the minutes of the December 17, 2026 Board of Assessment Review Meeting. Board member Dale Knapp seconded the motion, which was approved by a roll call vote of (3-0).

Appeal from Adam Pietrapaolo & Micala Andersen, 1353 Westbrook Street

Appellant Adam Pietrapaolo requested to present his argument via a prepared PowerPoint. Attorney Goldman pointed out that the PowerPoint was not submitted in accordance to the timeline laid out in the Board's Rules of Procedure. Board chair Larsson motioned to admit the appellant's prepared PowerPoint conditioned on the city reserving the right to object to request additional time to respond as needed to any new information. Board member Lowry seconded the motion, which was approved by roll call vote of (3-0). The following individuals spoke: Eric Larsson, Attorney Goldman, Lee Lowry, Dale Knapp, Adam Pietrapaolo.

Attorney Goldman requested that the appellant email the aforementioned PowerPoint to the group, which he did.

Board chair Larsson presented the agenda for the hearing and outlined the order of events. No one had questions.

Board chair Larsson and Attorney Wagner discussed the Board's jurisdictions. One issue arose regarding Form 706A request for information. The Assessor explained that her office attempted to mail the applicant Form 706A on January 12th, but all mail from City Hall that day was returned due to an issue at the post office. The Assessor highlighted that Form 706A was included in the assessor's response documents, which board assistant Annie James sent to appellant via email. Attorney Wagner shared his screen to display the relevant statute for the Board to review. The following individuals spoke: Elisa Marr, Eric Larsson, Adam Pietrapaolo, Attorney Wagner, Attorney Goldman, Dale Knapp.

Board chair Larsson moved to find the Board had jurisdiction and Board member Knapp seconded, which was approved by a roll call vote of (3-0).

Board chair Larsson opened the hearing of Adam Pietrapaolo & Micala Andersen's appeal. Mr. Pietrapaolo shared his screen and presented the previously admitted PowerPoint. When done, Board chair Larsson invited the Assessors to ask questions. Attorney Goldman requested 5 minute break to discuss the materials presented, to which Board chair Larsson agreed.

A 10 minute break was called at 4:07 p.m.

The meeting resumed at 4:23 p.m.

The Assessors were given an opportunity to ask questions. The following individuals asked questions, and the appellant answered them: Attorney Goldman.

When the Assessors were finished asking questions, the Board was given an opportunity to ask questions, and the appellant answered them. The following Board members asked questions: Dale Knapp, Eric Larsson.

Attorney Goldman asked a follow up question regarding the applicant's insurance, and the applicant answered it.

When there were no more questions for the applicant, Board chair Larsson invited the Assessors to present their response. The following individuals spoke: Attorney Goldman, Elisa Marr. Attorney Goldman shared his screen to present exhibits, as well as the previously admitted PowerPoint.

When the Assessor was finished presenting her response, the Applicant was given an opportunity to ask questions. The following individuals asked questions, and the Assessor answered them: Adam Pietrapaolo.

When the appellant was finished asking questions, the Board was given an opportunity to ask questions, and the Assessor answered them. The following Board members asked questions: Eric Larsson, Dale Knapp, Lee Lowry.

The appellant asked a follow up question regarding location consideration, and the Assessor answered. During her answer, the Assessor suggested applicant could apply for a homestead

exemption, and the applicant expressed that he will look into that option after the hearing.

The appellant rebutted the Assessor's response. The following individuals spoke: Adam Pietrapaolo

Board chair Larsson invited the Assessors to close their argument, which they do. The following individuals spoke: Michael Goldman.

Board chair Larsson invited the appellant to close their argument, which they do. The following individuals spoke: Adam Pietrapaolo.

Board chair Larsson opened the hearing to public comment. No members of the public were present.

The Board began their deliberations. The following individuals spoke: Eric Larsson, Lee Lowry, Dale Knapp, Attorney Wagner, Adam Pietrapaolo, Attorney Goldman.

Mr. Pietrapaolo departed the meeting at 5:26 p.m.

Attorney Goldman and Elisa Marr departed at 5:27 p.m.

The Board discussed factual findings of the hearing. The following individuals spoke: Eric Larsson, Dale Knapp, Lee Lowry, Attorney Wagner, Annie James.

Board chair Larsson moved to deny the abatement application because the applicant had not demonstrated that the assessment of the property was manifestly wrong and that the property was not overvalued, and listed the factual findings of the deliberation. Board member Lowry seconded the motion. Attorney Wagner offered additional amendments, and Board chair Larsson modified the motion, which was approved by a roll call vote of (3-0).

Board member Knapp motioned to authorize the Board's Attorney to prepare a written decision to be reviewed and signed within 10 days. Board chair Larsson seconded the motion, which was approved by a roll call vote of (3-0).

Adjournment

Board chair Larsson moved and Board member Lowry seconded the motion to adjourn, which passed by a roll call vote of (3-0). The meeting concluded at 5:43 p.m.