



Board of Assessment Review
Wednesday, March 11, 2026, 2:00 PM
Meeting Minutes

Eric Larsson, Chair
Dale Knapp
Lee Lowry

The meeting convened at 2:06 p.m. on March 11, 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, appellants Colleen Clark and Meredith Lubking, and board assistant Annie James.

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

Approve the Minutes of the March 10, 2026 Board of Assessment Review Meeting

Board chair Larsson moved to approve the minutes of the March 10, 2026 Board of Assessment Review Meeting. Board member Knapp seconded the motion, which was approved by a roll call vote of (3-0).

Appeal from Colleen Clark and Meredith Lubking, 61 Granite Street

Board chair Larsson introduced all parties and reviewed the meeting's agenda.

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

Board chair Larsson opened the hearing of Colleen Clark and Meredith Lubking's appeal. The appellants presented their argument. When done, Board chair Larsson invited the Assessors to ask questions. Before asking questions, Attorney Goldman confirmed that all submitted materials and exhibits were admitted to the record, to which there were no objections. 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 the appellant questions. The following Board members asked questions: Lee Lowry, Eric

Larsson.

Board chair Larsson invited the Assessors to present their response. The following individuals spoke: Attorney Goldman, Elisa Marr.

The following exhibits were displayed on the screen for the Board to review: Assessor's Exhibit 16, 1, 17, 11, 13, 14, 15, Appellant's Exhibit F, D.

Ms. Clark objected to the relevance of lots included in Assessor's Exhibit 13. Board member Lowry asked the Assessor if the lots are treated and valued as a single parcel, and the Assessor confirmed that even though the lots are different types, they are not divisible. Chair Larsson ruled the exhibit would remain in the record but noted the Board would take the appellant's points into consideration. The Assessors continued to present their response.

A technical error in the PDF of Assessor's Exhibit 15 resulted in a missing column of data. Ms. Clark objected to the inclusion of the additional column to the Exhibit, and cited that the figures were different than her information. Attorney Goldman offered to email the missing column to all parties, which he does.

A break was called at 3:13 p.m.

The meeting reconvened at 3:20 p.m.

Attorney Goldman introduced the missing data as Assessor's Exhibit 18. Ms. Clark confirmed that she found discrepancies in the data. Attorney Goldman mentions that this data is available and public record on the assessor's database. Chair Larsson advised that both parties could rely on their respective figures, and the Board would weigh the evidence accordingly. The Assessors continued to present their response.

The following exhibits were displayed on the screen for the Board to review: Assessor's Exhibit 18

When the Assessors were finished presenting their response, the Applicant was given an opportunity to ask questions. The following individuals asked questions, and the Assessor answered them: Colleen Clark, Attorney Goldman.

The following materials were displayed on the screen for the Board to review: Zillow listings of 20 Dean St and 61 Granite Street.

When both parties were 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, Lee Lowry, Dale Knapp.

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

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

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

Attorney Wagner provided a summary of the Board's role as the decision-making body.

The Board closed the public portion of the meeting and began their deliberations. The following individuals spoke: Eric Larsson, Dale Knapp, Lee Lowry.

Colleen Clark and Meredith Lubking departed the meeting at 4:50 p.m.

Attorney Goldman and Elisa Marr departed the meeting at 4:51 p.m.

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

Board member Lowry moved to deny the abatement application based on the finding that the applicant failed to provide sufficient evidence to overturn assessor's valuation and that the assessment of the property was manifestly wrong, and listed the factual findings of the deliberation. Board chair Larsson seconded 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 passed 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 5:13 p.m.