Should I appeal for an abatement?

42-44 Hano Street, Allston, MA 02134 | PID 2201796000 | August 7, 2026

Answer: No.

An abatement requires showing that the City over-assessed the property. The evidence points the other way: the City's $958,400 assessment is probably below market value. Three independent methods place the property between $950,000 and $1,055,000, with a reconciled estimate of $1,030,000. Appealing would be a bad use of your time.

1. Recent comparable sales cluster above the assessment

The four most recent and most similar sales in the neighborhood all closed at prices well above their own City assessments:

Address	Sale Date	Sq Ft	Sale $	$/Sq Ft	Sale / Assess
33 Snow St, Brighton	Jun 2024	1,920	$899,000	$468	115%
104 Parsons St	Dec 2024	2,096	$1,005,000	$479	103%
29 Harriet St	Apr 2024	2,016	$1,103,000	$547	110%
76 Elmira St	Dec 2024	2,187	$1,200,000	$549	123%
Median	-	2,056	$1,054,000	$513	113%
42-44 Hano St (subject)	-	1,942	$958,400	$493	-

Every comparable sold above its assessment - by 3% to 23%. The median comp sold for 13% above what the City said it was worth. Applying the 113% ratio to 42-44 Hano gives a market value of roughly $1,080,000.

The subject's assessed $/sq ft ($493) sits below the comp median ($513) despite having the newest renovation of the group. An abatement would require arguing the property is worth less than $958,400 - yet the market is paying $1,000,000+ for similar properties nearby.

2. The gut renovation is not fully priced into the assessment

42-44 Hano underwent a gut renovation between 2018 and 2020 with ten building permits totaling $378,450 in declared value. The City records the remodel year as 2020 - the newest of any comparable:

Property	Year Remodeled	Sale $/SF
42-44 Hano St (subject)	2020	-
29 Harriet St	2014	$547
76 Elmira St	2000	$549
104 Parsons St	none	$479
33 Snow St	none	$468
40 Hano St (same street)	none	$379
24 Hano St (same street)	2018	$283

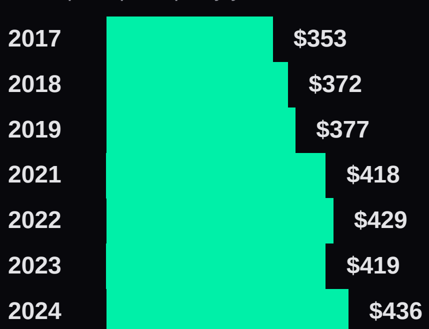
The two highest-priced comps ($547 and $549 per sq ft) had renovations from 2000 and 2014 - meaning they command a premium even with dated work. Properties with no recorded renovation sold for $468 to $479 per sq ft.

The subject's 2020 renovation is six years newer than the next-newest comparable. The assessor's $493 per sq ft values the property below comps with eleven- to twenty-six-year-old renovations.

3. The market trend is upward and the assessment lags

Ward 22 (Allston-Brighton) two-family sale prices per square foot have risen steadily. Mean price per square foot, all two-family sales in Ward 22, n=272. Year 2020 omitted due to insufficient sales volume.

Mean price per sq ft by year



The trend shows 24% appreciation from 2017 to 2024. The FY2026 assessment - effective January 1, 2025 - is already trailing the 2024 sales data. Assessors base values on the prior calendar year; the FY2027 assessment will likely increase to reflect the 2025 sales data.

4. The property is probably under-assessed, not over-assessed

Every valuation method points above $958,400:

Sales Comparison Approach	$1,025,000
Assessment-Ratio Cross-Check	$1,054,000
Income Capitalization Approach	$950,000
Reconciled independent estimate	**$1,030,000**

The assessor's $958,400 is one opinion - a well-informed one, backed by mass-appraisal models and professional judgment. Our $1,030,000 is another opinion - backed by 272 neighborhood sales, detailed comparable data from public APIs, and multiple valuation methods. The two opinions happen to differ by about $72,000 (7.5%).

But both opinions agree on the direction that matters here: the property is not over-assessed. An abatement requires proving over-assessment. Neither opinion supports that conclusion.

Recommendation

Do not file an abatement application for FY2026.

The $958,400 assessment is reasonable and probably conservative.

Data sources: City of Boston ArcGIS REST API, City of Boston CKAN open data portal, City of Boston Assessing Department annual sales reports (consolidated by Waybackmachine), Zillow (via Apify), Massachusetts Secretary of State. All data is public record, sourced from open government databases.