

NOTICE: Summary decisions issued by the Appeals Court pursuant to M.A.C. Rule 23.0, as appearing in 97 Mass. App. Ct. 1017 (2020) (formerly known as rule 1:28, as amended by 73 Mass. App. Ct. 1001 [2009]), are primarily directed to the parties and, therefore, may not fully address the facts of the case or the panel's decisional rationale. Moreover, such decisions are not circulated to the entire court and, therefore, represent only the views of the panel that decided the case. A summary decision pursuant to rule 23.0 or rule 1:28 issued after February 25, 2008, may be cited for its persuasive value but, because of the limitations noted above, not as binding precedent. See Chace v. Curran, 71 Mass. App. Ct. 258, 260 n.4 (2008).

COMMONWEALTH OF MASSACHUSETTS

APPEALS COURT

19-P-745

19-P-924

ALAN SLISKI

vs.

BOARD OF ASSESSORS OF LINCOLN (and a companion case¹).

MEMORANDUM AND ORDER PURSUANT TO RULE 23.0

These appeals involve assessments by the town of Lincoln on two properties owned by Alan Sliski. The properties are located at 0 Concord Road and 273 Concord Road. Sliski appealed to the Appellate Tax Board (ATB), which found for the board of assessors of the town of Lincoln (assessors) in each appeal in a one-sentence decision.

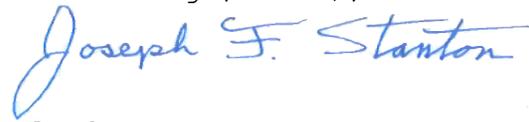
Sliski is proceeding pro se, and the assessors have not filed a brief in either case. In one appeal, Sliski claims that the assessors incorrectly calculated the land area and value of 0 Concord Road, and in the other appeal, Sliski claims that the assessors applied the wrong tax rate to 273 Concord Road.

¹ Alan Sliski vs. Board of Assessors of Lincoln.

A decision by the ATB will not be modified or reversed if the decision "is based on both substantial evidence and a correct application of the law." Boston Professional Hockey Ass'n v. Commissioner of Revenue, 443 Mass. 276, 285 (2005). Here, as with a prior appeal that Sliski took from a decision by the ATB, we cannot assess any of Sliski's arguments because he has not provided us with a sufficient record to do so. See Sliski v. Board of Assessors of Lincoln, 95 Mass. App. Ct. 1108 (2019). Given the state of the record and briefing, it is impossible for us to determine whether the ATB's decisions were unsupported by substantial evidence or legally erroneous. The decisions of the ATB are affirmed.

So ordered.

By the Court (Vuono, Lemire &
McDonough, JJ.²),



Clerk

Entered: July 31, 2020.

² The panelists are listed in order of seniority.