

# Memorandum

DATE: 8/18/2022  
TO: Select Board  
FROM: Eric Henderson, Director of Assessing  
RE: REQUEST FOR CHANGE IN SPECIAL COUNSEL

This memo is to request a change in special counsel to support the Assessors in matters before the Appellate Tax Board. The Appellate Tax Board (ATB) is the state court specifically setup to hear tax appeals, including those appeals originating at the local level through the abatement process.

The primary goal of this request is to protect the Assessors Overlay account. The Overlay account is setup specifically to fund property tax exemptions (low income/asset senior citizens, disabled veterans, blind individuals, etc.) along with abatements and unfavorable court judgements. In 2008, the Select Board appointed Attorney Kenneth Gurge to be our Special Counsel in these matters. Mr. Gurge is now semi-retired and I am looking to change counsel. We have been fortunate to not need legal services for the last couple of years and have handled most appeal work internally. However, our ATB docket has filled up in part due to the Covid-19 crisis that has had a negative effect on the value of certain classes of commercial, industrial, and personal property. The ATB is a specialized court and thus requires specialized expertise. Please note that this subject has been discussed with our Town Counsel, Karis North and she supports this request.

Included with this memo is a summary of the practice and experience of attorney James Sullivan, whom I ask you to vote to appoint as special counsel for ATB purposes. Mr. Sullivan is highly experienced and has represented many other communities in these matters. He also represents Framingham and thus brings experience in our particular real estate market.

Thank you for your time and consideration and please contact me at 508-647-6420 or via email at [ehenderson@natickma.org](mailto:ehenderson@natickma.org) if you have any questions.



Law Office of  
James F. Sullivan

ATTORNEY & COUNSELOR AT LAW

August 9, 2022

Eric Henderson, C.A.E., MAA  
Director of Assessing  
Natick Town Hall  
First Floor  
13 East Central Street  
Natick, MA 01760

Re: Appellate Tax Board Litigation – Law Office of James F. Sullivan

Dear Eric:

Thank you for allowing me to present a summary of my practice and for the opportunity to represent the Town of Natick in appeals before the Appellate Tax Board (hereinafter “ATB”). Once you have an opportunity to review my experience, I am confident that you will agree that I would be an asset to the Town of Natick in prosecuting ATB cases in a timely, cost-effective, and efficient manner. The need of the client is my guiding principle and, if retained, I will always work in close consultation with your office.

What sets me apart from other practitioners is that I understand the appeals process from the Assessor’s perspective. I have served for over 20 years as a member of the Town of Plymouth Board of Assessors and was recently selected as the Chairperson for the current fiscal year. I am aware and sensitive to the demands faced by town assessors in juggling issues related to valuation and finances from taxpayers and administrators. My advice and recommendations are guided by my experience as a member of the Board and will always center on the needs of you, the assessor.

My practice has focused almost exclusively on matters before the Appellate Tax Board. I have over 25 years of experience in practice and litigation before the Board, primarily focused on representing Cities and Towns. Currently, I represent a core number of communities, but have been engaged by many cities and towns throughout the years<sup>1</sup>. I have developed long-term relationships with many of the communities that I represent, which have spanned the terms of

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<sup>1</sup> Cities and Towns represented in the past include but are not limited to the following: Town of Maynard, City of Chelsea, Town of Dedham, Town of Holliston, Town of Barnstable, Town of Middleton, City of Salem, Town of Norwell, Town of East Bridgewater as well as Massachusetts Appeals Court matters.

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multiple assessors. Although each client receives representation in varying degrees consistent with caseloads, I am currently engaged by the following communities:

City of Framingham (25 years), City of Quincy (3 years), Town of Walpole (8 years), Town of Mansfield, (20 years) Town of Stoughton (5 years), Town of Burlington (12 years), and Town of Holbrook (16 years). You can tell by the number of years that I have represented these cities and towns, that I build good working relationships with my clients based upon timely and sound advice.

I have extensive experience in litigating a wide variety of appeals from - hotel, retail, office and industrial to exemption cases and appeals concerning solar farms. I will use my experience to give the Town of Natick a realistic perspective on the potential outcomes of matters before the costs and complexity of an ATB appeal overwhelms your community's resource. My objective is to remove the burden from Assessors of dealing with an ATB caseload that has only grown since COVID restrictions limited the hearing of appeals. By managing my client's cases, I relieve the burden of dealing with increasing numbers of status conferences and hearings, which can stress resources for assessors. I also make myself available to advise or research procedural questions regarding exemptions, 8 of 58 appeals, revised and omitted bills or other Department of Revenue practices or procedures.

My fees are very competitive at \$250 per hour billed to the nearest 1/10<sup>th</sup> of an hour. I carry professional liability insurance up to \$2.0 million in the aggregate and can provide references upon request. My pledge is to provide the most effective representation to the Town of Natick at a reasonable fee. If you have questions, please call me at 617.817.5761 or email at [jsullivan@jamesfsullivan.com](mailto:jsullivan@jamesfsullivan.com).

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "James F. Sullivan", written in a cursive style.

James F. Sullivan, Esquire