



Board of Assessment Review

Monday, August 24, 2026, 9:00 AM

Meeting Minutes

Eric Larsson, Chair
Dale Knapp
Lee Lowry

The meeting convened at 9:00 a.m. on August 24, 2026 via Zoom.

Attendees: Board members Eric Larsson, Chair, Dale Knapp, Lee Lowry, Attorney Jonathan Hunter representing the board, City Assessor Elisa Marr (joined at 9:17 a.m.), Assistant City Assessor Matthew Caton, Attorney Michael Goldman representing the city, Attorney Henry Barkley representing the taxpayer, Andrew Altmaier and Patrick Hess representing the taxpayer, and board assistant Annie James.

Board attendance was taken by roll call. No members of the public were present at the start of the hearing.

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

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

Appeal of Assessments re: 307 Cumberland Avenue, CBL 033 N018001; 220 Oxford Street, CBL 033 N003001; 67 Elm Street, CBL 033 N001001; 61 Elm Street, CBL 033 N004001; and 55 Elm Street, CBL 033 N006001; Owner Avesta Housing Development Corporation

Board Chair Larsson initiated discussion regarding Board jurisdiction over the appeal. Board members reviewed potential conflicts of interest, and none were identified. Attorney Goldman confirmed that the Assessor formally withdraws its objection to the Section 706-A issue. The following individuals spoke: Eric Larsson, Attorney Hunter, Attorney Barkley, Attorney Goldman, Dale Knapp, Lee Lowry.

Elisa Marr joined the meeting at 9:17 a.m.

Board Chair Larsson began reviewing the meeting agenda and the submitted materials. A clerical

error was identified in the Assessor's response: the date April 23, 2026, was corrected to February 24, 2026. Attorney Hunter presented the dates as amended. With no objections from the parties or the Board, the timeline was accepted as modified. The following individuals spoke: Eric Larsson, Attorney Hunter, Attorney Barkley, Attorney Goldman.

The Board continued discussing the jurisdictional aspects of the appeal. 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). The following individuals spoke: Eric Larsson, Attorney Goldman, Attorney Barkley, Attorney Hunter.

A break was called at 9:48 a.m.

The meeting resumed at 10:01 a.m.

Board Chair Larsson opened the hearing of Avesta Housing Development Corporation's appeal. Attorney Barkley, representing the taxpayer, presented their argument. The following individuals spoke: Attorney Barkley, Andrew Altmaier, Patrick Hess.

The following Exhibits were displayed on the screen: Applicant's PowerPoint, Applicant's Exhibits O, N, B, D, E, Q, Assessor's Exhibits 15, 14

A break was called at 10:59 a.m.

The meeting resumed at 11:06 a.m.

The Assessor and Board then asked the Applicant questions. The following individuals spoke: Attorney Goldman, Andrew Altmaier, Patrick Hess, Attorney Barkley, Eric Larsson, Dale Knapp, Lee Lowry, Matthew Caton, Attorney Hunter.

The following Exhibits were displayed on the screen: Applicant's Exhibit X, Applicant's PowerPoint.

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

The following Exhibits were displayed on the screen: Applicant's Exhibit H, Assessor's Response, Assessor's Exhibit 9.

A break was called at 12:20 p.m.

The meeting resumed at 12:27 p.m.

The Applicant and Board then asked the Assessor questions. The following individuals spoke: Attorney Barkley, Matthew Caton, Eric Larsson, Dale Knapp, Attorney Hunter.

The following Exhibits were displayed on the screen: Applicant's Exhibits H, Assessor's Exhibit 14, 15, 9.

A break was called at 1:00 p.m.

The meeting resumed at 1:33 p.m.

The Assessor continued answering questions. The following individuals spoke: Attorney Hunter, Matthew Caton, Attorney Goldman, Eric Larsson, Dale Knapp, Attorney Barkley, Andrew Altmaier, Patrick Hess.

The following Exhibits were displayed on the screen: Applicant's Exhibits H, Z, Assessor's Exhibit 9, the Assessor's Response.

Board Chair Larsson invited the appellant to close their argument. The following individuals spoke: Attorney Barkley.

Board Chair Larsson invited the Assessors to close their argument. The following individuals spoke: Attorney Goldman, Matthew Caton.

Board Chair Larsson invited the appellant to rebut. The following individuals spoke: Attorney Barkley.

Attorney Hunter provided a summary of the Board's role as the decision-making body. The following individuals spoke: Attorney Hunter, Eric Larsson, Lee Lowry, Dale Knapp.

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

The Board closed the public portion of the meeting and motioned to continue the hearing at 11 a.m. on September 14, 2026, which was moved by Board Chair Larsson and seconded by Board member Lowry, and passed by a roll call vote of (3-0). The following individuals spoke: Eric Larsson, Annie James, Attorney Barkley, Dale Knapp, Lee Lowry, Attorney Hunter, Attorney Goldman.

Adjournment

Board member Knapp moved and Board member Lowry seconded the motion to adjourn, which passed by a roll call vote of (3-0). The meeting concluded at 3:14 p.m.