

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss.

SUPERIOR COURT DEPARTMENT
OF THE TRIAL COURT

HS 148SST, LLC,

Plaintiff, individually,
and on behalf of
others similarly
situated,

Civil Action No.: _____

v.

CITY OF BOSTON,

Defendant.

**CLASS ACTION COMPLAINT FOR DECLARATORY, INJUNCTIVE, AND
RESTITUTIONARY RELIEF**

INTRODUCTION

1. The Plaintiff, HS 148SST, LLC, is the owner of commercial real estate in Boston that has been steadily declining in value, due to the widespread remote and hybrid work arrangements that the Covid pandemic has caused. The Plaintiff brings this class action complaint, on behalf of itself and other similarly situated Boston commercial property owners, against the Defendant, the City of Boston.

2. The Plaintiff alleges that the City, acting primarily through its Assessing Department, and beginning in 2024, has been engaging in the deliberate and systematic annual practice of artificially inflating the assessed value of the commercial real estate of the Plaintiff and many other property owners, solely because these property owners have exercised their statutory right to seek a tax abatement before the Appellate Tax Board (ATB).

3. As a result of this unconstitutional and unlawful over-assessment scheme, the Plaintiff, and the putative class that it represents, have paid millions of dollars of excess real estate taxes, to the City's unjust enrichment.

4. The City's comprehensive and facially invalid over-assessment scheme warrants a comprehensive equitable remedy, which only a court has the power to grant.

5. The Plaintiff sues under G. L. c. 214, § 1, G. L. c. 231A, §§ 1-2, and 42 U.S.C. § 1983, alleging that the City's over-assessment scheme violates a number of its rights under the Federal and Massachusetts Constitutions, and under G. L. c. 59, which, inter alia, regulates the local assessment of real property taxes in the Commonwealth. The Plaintiff respectfully requests that the Court exercise its equitable powers to declare the City's over-assessment scheme invalid, to enjoin the City permanently from engaging in the scheme, and to order the City to make restitution to the Plaintiff, and to all putative class members, in the form of a tax refund, with statutory interest under G. L. c. 59, § 69, to prevent the City from being unjustly enriched by its unconstitutional and unlawful conduct.

PARTIES

6. Plaintiff HS 148SST, LLC ("148SST") is a limited liability company organized under the laws of the state of Delaware. 148SST is managed by Taurus Management Services, LLC, which is a division of Taurus Investment Holdings, LLC, a Delaware corporation with headquarters at 2 International Place, Boston. 148SST is the record fee owner of the commercial property located at 148 State Street, Boston, Massachusetts 02109 ("148 State Street").

7. 148 State Street is an 11-story, 64,500 square-foot, Class "B" office building, with retail space in the lobby and on the first floor, and with office space on the second through eleventh floors.

8. The City of Boston (the “City,” or “Boston”) is a duly incorporated municipality of the Commonwealth of Massachusetts, with offices at 1 City Hall Square, Boston, Suffolk County, Massachusetts 02201.

JURISDICTION AND VENUE

9. The Court has jurisdiction under G. L. c. 214, § 1, G. L. c. 231A, §§ 1-2, and 42 U.S.C. § 1983.

10. Venue is proper under G. L. c. 223, § 9, because this is “[a]n action . . . against the city of Boston.” *Id.*

THE CONSTITUTIONAL AND STATUTORY PREDICATES FOR THIS COMPLAINT

The City Must Assess And Tax Real Property At Its Fair Cash Value

11. Both the Massachusetts Constitution and G. L. c. 59 require the City to assess and tax real property at its fair cash value. *See Bd. of Assessors of Weymouth v. Curtis*, 375 Mass. 493, 498-99 (1978) (“In this Commonwealth it is both a constitutional and statutory requirement that real property be assessed at its full and fair cash value[, under] Part II, c. 1, § 1, art. 4, of the Constitution of the Commonwealth[;] Art. 10 of the Declaration of Rights[; and] G. L. c. 59, §§ 38, 52.” *See also* G. L. c. 59, § 2a (“The assessors of each city and town shall determine the fair cash valuation of such real property for the purpose of taxation”); § 59 (taxpayer is “aggrieved,” and hence has standing to seek abatement before local assessors, when subject to “an assessment of any of his property in excess of its fair cash value”); *Bos. Edison Co. v. Bd. of Assessors of Watertown*, 393 Mass. 511, 514 (1984) (“‘Fair cash valuation,’ as our cases have stated repeatedly, means fair market value.”)).

**The City Must Assess And Tax Property Proportionately To Other Property Within
The Same Class Of Use**

12. Both the Massachusetts Constitution and Massachusetts law require the City to assess and tax real property proportionately to other properties that are in the same class of use. *See* Mass. Const. amend. Art. CXII (1978) (“[T]he general court may classify real property according to its use in no more than four classes and to assess, rate and tax such property differently in the classes so established, but proportionately in the same class.”); G. L. c. 59, § 2A(b) (implementing Const. amend. Art. CXII, by establishing commercial, residential, industrial and open-space classes of use); Mass. Const. Part I, Art. X (requiring each citizen of Commonwealth “to contribute his share to the expense of [the Commonwealth’s] protection” of “life, liberty and property.”); *C & S Wholesale Grocers, Inc. v. City of Westfield*, 436 Mass. 459, 462 (2002) (“We have interpreted these constitutional provisions to require that taxes be proportionate within each class and within each municipality.”). *See also* § G. L. c. 59, § 59 (taxpayer is “aggrieved” when “taxed at more than his just proportion”).

**The Plaintiff Has A Constitutional And Statutory Right Of Access To The Courts And
Quasi-Judicial Administrative Agencies**

13. The First Amendment to the United States Constitution, as applied to the Commonwealth and its political subdivisions through the Fourteenth Amendment, provides that “Congress shall make no law . . . abridging the freedom of speech, . . . or . . . the right of the people . . . to petition the Government for a redress of grievances.” U.S. Const., amend. 1.

14. Under both the Speech and Petition Clauses of the First Amendment, the Plaintiff has the fundamental right to engage in speech challenging government action, and to petition the courts and the quasi-judicial administrative agencies for a redress of grievances against the government, free from any governmental retribution. *See Houston Cmty. Coll. Sys. v. Wilson*, 595

U.S. 468, 474 (2022) (“[T]he First Amendment prohibits government officials from subjecting individuals to ‘retaliatory actions’ after the fact for having engaged in protected speech.”); *Borough of Duryea, Pa. v. Guarnieri*, 564 U.S. 379, 387 (2011) (“[T]he Petition Clause protects the right of [parties] to appeal to courts and other forums established by the government for resolution of legal disputes.”); *Legal Servs. Corp. v. Velazquez*, 531 U.S. 533, 542 (2001) (First Amendment protects “the advocacy by the attorney to the courts.”).

15. The Massachusetts Declaration of Rights also protects the right of free speech, and the right of access to the courts to redress grievances. *See* Mass. Const. Pt. I, art. XVI (“The right of free speech shall not be abridged.”); Mass. Const., Part I, Art. XI (“Every subject of the commonwealth ought to find, a certain remedy, by having recourse to the laws, for all injuries and wrongs which he may receive in his person, property or character.”).

16. Under G. L. c. 59, § 59, the Plaintiff has the right to seek a tax abatement with the local assessing department. If the local assessing department denies the application, or if it grants only a partial abatement, the Plaintiff has the right of appeal to the ATB, under G. L. c. 59, § 65.

17. The Plaintiff must pay the disputed taxes in full, and on time, to acquire statutory standing as a “person aggrieved” who can appear before the ATB, under G. L. c. 59, § 65.

18. The Plaintiff must also pay a non-refundable filing fee with the ATB, calculated at \$0.10 per \$1,000 of assessed value, up to a maximum of \$5,000 per parcel. *See* 831 C.M.R. § 1.06(2); <https://www.mass.gov/how-to/local-real-estate-tax-appeals>.

19. If unsuccessful before the ATB, the Plaintiff has the right to judicial review, under G. L. c. 58A, § 13.

FACTUAL ALLEGATIONS

The City's Process for Determining The Fair Cash Value and Resulting Real Estate Taxes for Boston Commercial Real Estate

20. The City has the statutory duty to assess the fair cash value of taxable real property within its jurisdiction for each fiscal year, which begins on July 1 and ends on June 30 of the following calendar year. *See* G. L. c. 44, § 56; G. L. c. 59, § 2A(a).

21. The City assesses the fair cash value of commercial real estate by determining the income value for that property in the relevant fiscal year. The City's determination of a commercial property's income value is based primarily on its estimate of the property's rental income, occupancy rate, and its operational expenses for the relevant fiscal year. *See* <https://www.boston.gov/departments/assessing/how-we-estimate-your-property-s-value>.

22. The City's assessors must sign an annual oath, "made under the penalties of perjury," that their current valuation list of properties "is a full and accurate assessment upon all the property of each person, liable to taxation, at its full and fair cash value, according to our best knowledge and belief." G. L. c. 59, § 52.

23. For each fiscal year, the City maintains property record cards, which contain the City's detailed calculations for assessing the fair cash value of each parcel of taxable real estate within the City's jurisdiction. None of the information contained in these property record cards appears on a Boston taxpayer's annual notice of assessment, other than the City's final assessed value of the property for the relevant fiscal year.

24. The City does not voluntarily provide copies of these property record cards to Boston taxpayers. Instead, a Boston taxpayer must request a copy of its property record card by mail or in person, at Boston's City Hall. *See* <https://www.boston.gov/departments/assessing/how->

[make-request-property-record-card](#). A third party requesting a copy of a property record card must pay \$5 per card. *Id.*

25. For Fiscal Year (“FY”) 2024, the City taxed commercial real estate at the rate of .02527% of the property’s total assessed value (i.e., at the rate of \$25.27 per \$1,000 in assessed value). *See*

<https://www.boston.gov/sites/default/files/file/2024/12/FY25%20Tax%20Rate%20History.pdf>.

26. For FY2025, the City taxed commercial real estate at the rate of .02596% of the property’s total assessed value (i.e., at the rate of \$25.96 per \$1,000 in assessed value). *Id.*

27. The City adds to a property owner’s tax bill a surcharge under the Community Preservation Act (“CPA”), G. L. c. 44B, §§ 3-7. The CPA surcharge is an additional 1% tax, with the first \$100,000 in assessment exempted from the surcharge. *See*

https://www.communitypreservation.org/cpc-report?report_src=bbzvidkqgla=dr&rid=287

The City’s Over-Assessment Scheme

28. The fair cash value of 148 State Street, and of many other multi-story commercial properties in downtown Boston, has been generally declining in value since the onset of the Covid pandemic of 2020.

29. While the City’s recent annual assessments of 148 State Street and many other multi-story office buildings have decreased slightly, the City has not recognized sufficiently the actual loss in these properties’ fair market value.

30. In early 2023, in early 2024, and/or in early 2025, when the City issued its annual notice of assessment to Boston property owners, the Plaintiff, and many other commercial property owners, timely paid their real estate taxes and timely applied for a tax abatement with the City’s Assessing Department, under G. L. c. 59, § 59, arguing that the City over-assessed their properties.

31. The City denied the abatement applications.
32. The Plaintiff, and many other similarly situated taxpayers, each filed a timely appeal with the ATB, under G. L. c. 59, § 65. Those appeals remain pending before the ATB.
33. Unbeknownst to the Plaintiff, and to the putative class that it represents, when the City issued its annual notice of property assessment, on January 1, 2024, and again on January 1, 2025, the City artificially inflated the assessed value of those properties, solely because the Plaintiff, and many other commercial property owners, had sought a tax abatement with the ATB in the prior fiscal year.
34. As a result of the City's over-assessment of the Plaintiff's property, the City wrongfully increased the Plaintiff's tax liability by approximately \$41,351.
35. As a further result of the City's over-assessment practice, the City wrongfully increased the tax liability of all putative class members, in FY2024 and again in FY2025.
36. As a further result of the City's over-assessment practice, the City was unjustly enriched, by several millions of dollars when it collected the excess real estate taxes from the Plaintiff and the putative class members, in FY2024 and in FY2025.
37. The City's annual notice of assessment does not identify this over-assessment practice. The notice only provides the taxpayer with the City's final assessment amount for the property.
38. The City has confined its over-assessment calculations to its detailed property record cards, which it maintains for each taxpayer.
39. The City's property record cards for FY2024 and FY2025 show that, in FY2024, and again in FY2025, the City estimated that the commercial properties of the Plaintiff and putative class members had declined in fair cash value.

40. The property record cards for FY2024 show that, for those commercial properties which had declined in value since FY2023, and for which the property owners had filed an ATB appeal in FY2023, the City *added back* to its assessment of the properties' fair cash value the entire amount by which the City estimated the properties had decreased in value since FY2023.

41. As a result, in FY2024, the City inflated the final assessed value of those commercial properties with open ATB appeals from FY2023, to *match* the properties' higher assessed value in FY2023.

42. The property record cards for FY2025 show that, for those commercial properties which had declined in value since FY2024, and for which the property owners had filed an ATB appeal in FY2023 and/or FY2024, the City *added back* to its assessment of the properties' fair cash value approximately half the entire amount by which the City estimated the properties had decreased in value since FY2024.

43. Property record cards in FY2024 for commercial properties of declining value with open ATB appeals contain the notation "ATB Dispute," "Override. Open Appeal," or a similar comment. This notation appears below the line item on the property record card in which the City has added back its estimate of the property's lost value to the property's assessed value.

44. Certain property record cards in FY2025 for commercial properties of declining value with open ATB appeals contain the notation "ATB Dispute," "Override. Open Appeal," or a similar comment. This notation appears below the line item on the property record card in which the City has added back approximately half of its estimate of the property's lost value to the property's assessed value.

45. In FY2025, the City did not include the notation “ATB Dispute,” “Override. Open Appeal,” or a similar comment, on the Plaintiff’s property record card, and on the property record cards for many other commercial properties affected by the City’s over-assessment scheme.

46. The City’s failure to include this notation required the Plaintiff, and other similarly situated taxpayers, to reconcile the City’s records to discover the excess assessment.

47. Property record cards in FY2024 and FY2025 for commercial property owners that did *not* file an appeal with the ATB in FY2023 or FY2024 show that the City has not added back any of its estimate of the property’s lost value to the property’s assessed value.

The City’s Related Conduct And Statements Preceding This Action

48. Raymond Boly, the Chairman of the Board of Review of the City’s Assessing Department, has stated in writing that the City “stabilized” the assessed value of those properties with open ATB appeals “to align with” their assessed value in “previous years,” “until we can come to an agreement on what the fair market value is.”

49. An unidentified spokesperson for the City denied any over-assessment practice, in an article appearing in the local press on July 23, 2025: ““There are no additional charges associated with having an open matter at the Appellate Tax Board, and any suggestion otherwise from Pioneer [New England Legal Foundation] is a disservice to the thousands of taxpaying Bostonians.”” Grant Welker and Don Seiffer, *City accused of overtaking commercial property owners by at least \$9.8M*, Boston Business Journal, Jul. 23, 2025, <https://www.bizjournals.com/boston/news/2025/07/23/boston-office-valuation-changes-raise-questions.html> (quoting unidentified City spokesperson).

50. On September 15, 2025, Mayor Wu publicly denied the existence of any over-assessment practice when she responded to City Councilor Flynn’s “Rule 17F Order,” in which

he formally requested more information on the issue: “Property record cards of assessors have noted the Appellate Tax Board or ATB in a number of different places for a substantial number of years. These are descriptions, they do not impact value.”

<https://boston.legistar.com/View.ashx?M=PA&ID=1336830&GUID=41922EAA-D094-466A-9D34-D1DAA4099789>, at p.23.

CLASS ALLEGATIONS

51. Pursuant to Mass. R. Civ. P. 23, the Plaintiff asserts claims for declaratory, injunctive, and restitutionary relief on behalf of a putative class of similarly situated Boston taxpayers. The Plaintiff seeks to represent the following class:

All Boston taxpayers who own commercial property in Boston that has been declining in value since FY2023, and who have filed an appeal with the ATB in FY2023, FY2024, and/or FY2025, concerning the City’s assessment of the property’s fair cash value.

52. Numerosity: This putative class is so numerous that joinder of all members is impracticable. To date, taxpayers owning, in the aggregate, at least 60 Boston commercial properties fall within the above definition of the class of affected taxpayers. Moreover, the class size is likely to increase as the Plaintiff’s counsel pursues discovery efforts to identify more Boston taxpayers falling within the definition of this class.

53. Commonality: The relief sought is common to all putative members of the class. All members seek a permanent injunction against the City’s over-assessment scheme, a declaration that the scheme is unconstitutional and unlawful, and restitution in the form of a tax refund, with statutory interest under G. L. c. 59, § 69.

54. There are common questions of law and fact including, but not limited to: whether the City's over-assessment scheme violates all class members' rights under the Federal and Massachusetts Constitutions, and under G. L. c. 59, and whether, as a result, all class members have paid excess taxes to the City, to the City's unjust enrichment.

55. Typicality: The Named Plaintiff's claims are typical of the class because they arise out of the same course of conduct, namely the City's over-assessment of commercial property because the property owner exercised its statutory right of appeal to the ATB.

56. Adequacy: The Named Plaintiff will fairly and adequately protect the interests of class members, because all share an interest in vindicating their constitutional and statutory rights as against the City's over-assessment scheme, and the Named Plaintiff's counsel will adequately represent the class.

57. Moreover, pursuant to Mass. R. Civ. P. 23(b), the common questions of law predominate over any questions affecting individual members. Specifically, the predominant legal questions are: whether City over-assessed the commercial property of the Plaintiff and all putative class members, in violation of their common constitutional and statutory rights to assessments at fair cash value, and assessments that are proportionate to other properties in the same class of use; and whether the City over-assessed all class members' property solely because the class members exercised their right of appeal to the ATB, in violation of their common rights under the First Amendment, and the Massachusetts Declaration of Rights, to vindicate claims against the government, free of any retaliation.

58. Pursuant to Mass. R. Civ. P. 23(b), a class action is superior to other methods for the fair and efficient adjudication of this matter. The Named Plaintiff has alleged a deliberate and comprehensive over-assessment scheme that affects many Boston taxpayers. Many of those

taxpayers would be unwilling to identify themselves as named plaintiffs and pursue their own litigation, fearful of yet more retaliatory action by the City.

COUNT I

INJUNCTIVE AND RESTITUTIONARY RELIEF UNDER G. L. C. 214, § 1

59. The preceding paragraphs are incorporated herein by reference.

60. The City has been engaging in a deliberate, highly calculated, and comprehensive scheme to artificially increase the assessed value of the Plaintiff's commercial real estate, and the commercial real estate of many other similarly situated Boston property owners, solely because such taxpayers have exercised their statutory right to seek an abatement before the ATB.

61. As a result of the City's over-assessment scheme, the City has violated the constitutional and statutory rights of the Plaintiff, and the putative class that it represents, to have their property assessed and taxed at its fair cash value, but no more.

62. As a further result of the City's over-assessment scheme, the City has violated the constitutional and statutory rights of the Plaintiff, and putative class members, to have their property assessed and taxed proportionately to other property within the same commercial class of use. Due to the City's over-assessment scheme, commercial property owners in Boston that have *not* filed an appeal with the ATB, in FY2023 and/or FY2024, have paid a comparatively *lower* proportion of the City's total commercial property tax for those fiscal years.

63. The City's over-assessment scheme has also violated the fundamental constitutional rights of the Plaintiff and putative class members, under both the First Amendment and the Massachusetts Declaration of Rights, to seek a redress of grievances against the government, in the courts and quasi-judicial administrative agencies of the Commonwealth, free from any retaliation.

64. The individual statutory abatement remedy is *legally inadequate* to address the vast scale and scope of the City’s over-assessment scheme, which systematically burdens numerous taxpayers with excess taxes, concerns millions of dollars of excess taxes paid over the course of two fiscal years (thus far), and violates multiple constitutional and statutory rights of the Plaintiff and the putative class that it represents. *See Tregor v. Bd. of Assessors of City of Boston*, 377 Mass. 602, 607 (1979) (“‘Where every assessment has been made on a wrong basis, the defects in the scheme cannot be cured by the sporadic correction of individual assessments.’ . . . [N]o comprehensive remedy can be ordered by the Appellate Tax Board in an abatement proceeding.”) (quoting *Bettigole v. Assessors of Springfield*, 343 Mass. 223, 236 (1961)). *See also Bettigole*, 343 Mass. at 237 (“If the assessment scheme is not enjoined, the inevitable consequence will be a multiplicity of abatement applications . . . , creating unnecessary work for all concerned as well as congestion in the courts and before the Appellate Tax Board. Because of this congestion and consequent delays, the [statutory] remedies . . . would be cumbersome, slow, and, as a practical matter, wholly inadequate.”); *Leto v. Bd. of Assessors of Wilmington*, 348 Mass. 144, 148 (1964) (broad injunctive relief available, apart from statutory abatement remedy, primarily when “basic facts exist showing essentially a deliberate and substantial violation of the constitutional and statutory requirements that property tax valuations shall be proportional.”); *Bennett v. Bd. of Assessors of Whitman*, 354 Mass. 239, 241 (1968) (broad injunctive relief available to end local tax assessment practices that were not at fair cash value). *See also Temple Emanuel of Newton v. MCAD*, 463 Mass. 472, 479-80 (2012) (outside tax field, identifying similar factors for suspending exhaustion doctrine).

65. Therefore, broad equitable relief is warranted to enjoin the City’s widespread over-assessment scheme, and to prevent the City’s unjust enrichment by granting restitution to the large

number of affected taxpayers, in the form of a tax refund, with statutory interest under G. L. c. 59, § 69. *See also Nichols v. Comm’r of Corps. & Taxation*, 314 Mass. 285, 295 (1943) (“[S]uits for the[] recovery [of refunds] are predicated upon the same equitable principles that underlie an action in assumpsit for money had and received. The use of such an action is to recover upon rights equitable in nature to avoid unjust enrichment by the defendant at the expense of the plaintiff. It is an appropriate remedy for the recovery of taxes erroneously collected.”); *Caposella v. Comm’r of Revenue*, 26 Mass. App. Ct. 359, 362 n.8 (1988) (citing *Nichols* and concluding that “[taxpayer’s] rights to a refund are . . . founded on . . . rights equitable in nature to avoid unjust enrichment by the defendant at his expense.”).

COUNT II

DECLARATORY JUDGMENT UNDER G. L. C. 231A, §§ 1-2

66. The preceding paragraphs are incorporated herein by reference.

67. The Plaintiff has alleged an “actual controversy” under G. L. c. 231A, § 1, because it alleges that the City has subjected the Plaintiff and putative class members to excess real estate taxes, solely because these property owners have exercised their statutory right to seek a tax abatement before the ATB.

68. The Plaintiff and putative class members should not be required to exhaust their administrative remedy before the ATB, because they allege that the City is engaging in a systematic and widespread over-assessment scheme that raises an important, novel, and recurrent issue of law affecting the rights of several taxpayers. *See Sydney v. Comm’r of Corps. and Taxation*, 371 Mass. 289, 294-95 (1976) (“We have held repeatedly, in the tax field, that a declaratory action is not ousted merely by fact that the taxpayer has an administrative path to relief. . . . Favorable to maintenance of a declaratory action . . . is the circumstance that the issue is important or novel or

recurrent; that the decision will have public significance, affecting the interests of many besides the immediate litigants; or that the case reduces to an issue of law without dispute as to the facts.”).

69. Therefore, the Plaintiff exercises its statutory right, under G. L. c. 231A, § 2, to seek “to enjoin and to obtain a determination of the legality of the administrative practices and procedures of any municipal . . . agency or official which practices or procedures are alleged to be in violation of the Constitution of the United States or of the constitution or laws of the commonwealth.”

70. Accordingly, the Plaintiff seeks a permanent injunction against the City’s over-assessment scheme, and a declaration that the City’s over-assessment scheme is unconstitutional and unlawful, and therefore invalid.

COUNT III

42 U.S.C. § 1983 (VIOLATION OF FIRST AMENDMENT TO UNITED STATES CONSTITUTION)

71. The preceding paragraphs are incorporated herein by reference.

72. The City acted under color of state law when, in purportedly fulfilling its statutory duties under G. L. c. 59, it over-assessed the fair cash value of the Plaintiff’s property, and the property of many other similarly situated commercial property owners, in FY2024 and/or FY2025, causing these commercial property owners to pay excess taxes to the City, to the unjust enrichment of the City.

73. The City over-assessed the fair cash value of the commercial property of the Plaintiff, and all putative class members, in FY2024 and/or FY2025, solely because they exercised their fundamental First Amendment right to engage in speech challenging government action, and to petition the courts and quasi-judicial administrative agencies for a redress of their grievances against the government.

74. The ATB is a quasi-judicial administrative agency whose decisions are subject to judicial review in the Massachusetts Appeals Court, and to discretionary direct or further appellate review by the Massachusetts Supreme Judicial Court. *See* G. L. c. 58A, § 13; G. L. c. 211A, §§ 10-11.

75. The City's retaliation against the Plaintiff and putative class members for exercising their First Amendment rights, in the form of excess assessments and the resulting excess taxes, constituted a deprivation of those rights. *See Houston Cmty. Coll. Sys.*, 595 U.S. at 474 (“[T]he First Amendment prohibits government officials from subjecting individuals to ‘retaliatory actions’ after the fact for having engaged in protected speech.”).

76. Therefore, the City should be held liable to the Plaintiff and putative class members “in an action at law, suit in equity, or other proper proceeding for redress.” 42 U.S.C. § 1983.

77. Accordingly, the Plaintiff seeks a permanent injunction against the City's over-assessment scheme; restitution, in the form of a tax refund, with statutory interest under G. L. c. 59, § 69, to prevent the City from being unjustly enriched by the City's unconstitutional conduct; and any damages resulting from the City's unconstitutional conduct.

PRAYER FOR RELIEF

WHEREFORE, the Plaintiff respectfully requests that this Court grant the following relief:

- A. Enter a judgment declaring that the City's over-assessment scheme violates the Federal and Massachusetts Constitutions, and G. L. c. 59, and is therefore invalid;
- B. Enter a permanent injunction prohibiting the City from engaging in the over-assessment scheme after the entry of final judgment;
- C. Award the Plaintiff and all putative class members restitution in the form of a tax refund, with statutory interest under G. L. c. 59, § 69;
- D. Award Plaintiff its costs and attorneys' fees, as permitted under 42 U.S.C. § 1988; and
- E. Award such other relief, including, but not limited to, consequential damages, as is fair and just.

Dated: December 17, 2025

Respectfully submitted,

HS 148SST, LLC,

By its attorneys,

/s/ Paul R. Johnson

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