

A Condominium Parking Space: Owner's Delight and Plight

Key Holdings of **Adato v. 234 Beacon St. Condo Trust (18-P287)**

- 1) Where the Master Deed grants units owners exclusive rights to use parking spaces and storage areas “in the garage”, this exclusive use limited common area designation comprises not only the garage floor space but also the surrounding garage structure.
- 2) The interpretation of the term “interior” must be consistent with the meaning and intent of the Master Deed if exclusive use spaces are located both inside and outside the building.
- 3) Where exclusive use areas adjoin and abut common areas, costs for renovations affecting both must be allocated proportionately among all unit owners and those with exclusive use rights.

Key Holdings of **Rauseo v. Board of Assessors of Boston, 94 Mass. App. Ct. 517:**

- 1) Where a developer retains parking easements that are not appurtenant to or associated with any condominium units, such easements are “easements in gross” and not “easements appurtenant.”
- 2) The common area tax exemption permitted by 183A, §14 does not apply to parking easements in gross even when they are located inside a designated condominium limited common area. Instead, they are subject to taxation as real property.
- 3) Costs for maintaining parking easements in gross must be borne by its owners and not the condominium.