



Cumberland County
Board of Assessment Review
Meeting Agenda - Final

Meeting Location: 27 Northport Drive, Portland ME 04103

BAR Hearings are scheduled upon request and open to the public.

Tuesday, May 19, 2026

5:00 PM

Sebago Meeting Room
27 Northport Dr
Portland, ME 04103

CALL TO ORDER

The Board may ask questions during each appeal. After the appeal is presented the Board may continue to deliberate or may close the hearing and continue deliberations for 60 days from the date of the appeal or longer if a Taxpayer Extension of Time has been completed by the applicant.

After a decision is reached, the Secretary for the Board shall issue a written decision for each appeal and send to the applicant, the Assessor and the Cumberland County Commissioners within 10 days.

If the Board fails to give written notice of its decision within 60 days of the date the application was filed, unless the applicant agrees in writing to further delay, the application is deemed denied and the applicant may appeal to the Superior Court as if there had been a written denial.

ROLL CALL

APPROVAL OF MINUTES

[BAR 26-006](#) Approval of the minutes, April 7, 2026 meeting of the Board of Assessment Review.

Attachments: [Draft Meeting Minutes April 7, 2026](#)

NEW BUSINESS

[BAR 26-007](#) For consideration and adoption, revised Cumberland County Board of Assessment Review (BAR) Procedures, Instructions for Applicants, and BAR Application.

Attachments: [BAR Rules and Regulations - BG edits](#)
[BAR Application Form BG edits 2026](#)
[BAR Instructions to Applicants BGEdits 2026](#)

EXECUTIVE SESSION

[BAR 26-008](#) To enter into Executive Session under 1 M.R.S.A. §405(6)(F) and 36 M.R.S. §841(2) to hear a poverty tax abatement appeal.

NEXT MEETING: Tuesday, June 16, 2026

ADJOURNMENT

Position Paper

File #: BAR 26-006

Agenda Date: 5/19/2026

Title:

Approval of the minutes, April 7, 2026 meeting of the Board of Assessment Review.

Background and Purpose of Request:

Review and approve the attached minutes.

Staff Contact: Katharine Cahoon, Executive Department



Cumberland County

Board of Assessment Review

Meeting Minutes - Draft

27 Northport Dr
Portland, ME 04103

Meeting Location: 27 Northport Drive, Portland ME 04103

Tuesday, April 7, 2026

5:00 PM

Sebago Meeting Room
27 Northport Dr
Portland, ME 04103

CALL TO ORDER

The Board of Assessment Review met for their meeting at 27 Northport Drive, Portland, in the Sebago Lake Conference Room, the meeting was called to Order by Chair Ed Getty at 5:00 p.m.

ROLL CALL

Present: 4 - Board Member David Silk, Board Member Edward Getty, Board Member Geoffrey Crain and Board Member Peter Coyne
Excused: 1 - Board Member Alex Coupe

APPROVAL OF MINUTES

[BAR 26-001](#) Approval of the minutes, August 20, 2025, meeting of the Board of Assessment Review.

A motion was made by Board Member Silk, seconded by Board Member Coyne, that this BAR Agenda Item be APPROVED. The motion carried by a unanimous vote.

NEW BUSINESS

[BAR 26-002](#) Annual appointment of the Chair and Secretary for the Board of Assessment.

A motion was made by Board Member Getty, seconded by Board Member Silk, that Geoffrey Crain serve as Secretary for the Board be APPROVED. The motion carried by a unanimous vote.

A motion was made by Board Member Silk, seconded by Board Member Coyne, for Ed Getty to serve as Chair of the Board be APPROVED. The motion carried by a unanimous vote.

[BAR 26-003](#) Appeal for 2025 - 26 Tax Abatement request for 22 Zakelo Island Rd, Harrison Maine, MAP-Lot 21-0106-07 by Paul and Toni Goode.

The Board reviewed written testimony and heard oral presentations from property owners Paul and Toni Goode and the Town of Harrison Assessors Agent, Jessica Westhaver from Parker Appraisal Company. The appeal focused on a property overvaluation. The Board determined that the Taxpayer presented sufficient and persuasive evidence to establish that the assessed valuation of the Property was manifestly wrong. The Board granted the Taxpayer's request for abatement in the amount of \$153,000 in assessed value for a total revised assessed value of \$812,000 relating to the April 1, 2025 assessment date.

A motion was made by Board Member Coyne, seconded by Board Member Crain, that the BAR Agenda Item be APPROVED. The motion carried by the following vote:

Yes: 4 - Board Member Silk, Board Member Getty, Board Member Crain and Board Member Coyne

No: 0

Excused: 1 - Board Member Coupe

[BAR 26-004](#) Appeal for 2025 - 26 Tax Abatement Request for 475 Cape Monday Rd, Harrison, ME, MAP/Lot 0013/0055 by Lawrence and Aileen Makovich.

The Board reviewed written testimony and heard oral presentations from property owners Lawrence Makovich and Aileen Makovich and the Town of Harrison Assessors Agent, Jessica Westhaver from Parker Appraisal Company. The appeal focused on a unjust discrimination. The Board determined that the Taxpayer's evidence was persuasive that the application of the 1.25 lot valuation factor is not adequately supported as applied to the Taxpayer's property. As a result, the Board finds that the Taxpayer proved that the assessed valuation of the property was manifestly wrong, and that the Assessors' methodology resulted in unjust discrimination of the Property in comparison to similarly situated properties. The Board granted the Taxpayer's request for an abatement in part, approving an abatement in the amount of \$184,594.00 in assessed value for the April 1, 2025, assessment date.

This BAR Agenda Item was APPROVED.

Yes: 4 - Board Member Silk, Board Member Getty, Board Member Crain and Board Member Coyne

No: 0

Excused: 1 - Board Member Coupe

[BAR 26-005](#) To enter into Executive Session under 1 M.R.S.A. §405(6)(F) and 36 M.R.S. § 841(2) to review the request of a property tax abatement appeal. (Item Added in Session)

At 7:31 p.m., a motion was made by Board Member Silk, seconded by Board Member Coyne, that the BAR Agenda Item be APPROVED. The motion carried by the following vote:

Yes: 4 - Board Member Silk, Board Member Getty, Board Member Crain and Board Member Coyne

No: 0

Excused: 1 - Board Member Coupe

At 7:45 p.m. a motion was made by Board Member Coyne, seconded by Board Member Silk, that the BAR Agenda Item be CONCLUDED. The motion carried by the following vote:

Yes: 4 - Board Member Silk, Board Member Getty, Board Member Crain and Board Member Coyne

No: 0

Excused: 1 - Board Member Coupe

NEXT MEETING: Tuesday, May 19, 2026

ADJOURNMENT

The meeting was ADJOURNED at 7:45 p.m.

Position Paper

File #: BAR 26-007

Agenda Date: 5/19/2026

Agenda #:

Title For Agenda Item:

For consideration and adoption, revised Cumberland County Board of Assessment Review (BAR) Procedures, Instructions for Applicants, and BAR Application.

Background:

Staff has prepared updated the following documents for consideration:

- Cumberland County Board of Assessment Review Procedures
- Instructions for Applicants
- BAR Application

CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW RULES OF PROCEDURE

SECTION I ESTABLISHMENT OF BOARD

The Cumberland County Commissioners (“County Commissioners”) established the Cumberland County Board of Assessment Review (“Board”) to hear and decide all property tax abatement appeals to the County Commissioners pursuant to 36 M.R.S. § 844(1-A).¹ Pursuant to 36 M.R.S. § 844-M(3), the Board has authority to adopt procedural rules. These Rules of Procedure supersede all previously adopted Board rules as of the adoption date below.

SECTION II ORGANIZATION OF BOARD

1. **NUMBER OF BOARD MEMBERS AND TERMS.** The Board consists of seven members who are appointed by the County Commissioners. Board members shall serve for staggered three-year terms, except that of those members first appointed, two shall be for a term of four years and two shall be for a term of five years.

2. **BOARD QUALIFICATIONS.** Board members must be residents of Cumberland County, at least 18 years of age, and U.S. citizens. A Board member’s position becomes vacant when the Board member terminates their residence in the County. Board members are selected upon the basis of their knowledge of real and personal property taxation and property valuation. At least one member must be a licensed real estate appraiser and one must be a member of the general public. A Cumberland County (“County”) official or the spouse of a County official may not be a member of the Board.

3. **OFFICERS.** The Board shall annually elect a Chair and a Secretary from its membership. The Chair shall preside over all meetings and hearings, be the official spokesperson of the Board, and fulfill the customary functions of that office. The Secretary or their designee shall create and maintain a permanent record of Board meetings, the correspondence of the Board, and the records that are required as part of the various proceedings brought before the Board. The Secretary shall preside over meetings and be the official spokesperson of the Board in the Chair’s absence.

4. **BOARD DUTIES/QUORUM.** The Board shall have the powers and duties prescribed by law, including the powers and duties of a municipal board of assessment

¹ The Cumberland County Commissioners voted to establish a seven-member BAR on May 10, 2010 and granted the BAR the authority to hear all appeals to the County Commissioners, except for appeals of poverty abatement decisions. On April 21, 2026, the Commissioners voted to grant the BAR authority to hear all appeals, including appeals of poverty abatement decisions.

review, as provided by 36 M.R.S. § 844-M. The members of the Board in carrying out their official duties shall act in a quasi-judicial capacity, acting fairly, independently, and impartially.

5. OFFICE. County Commissioners and Board's office is located at the Cumberland County Office Building, 27 Northport Drive, Portland, Maine 04103. All written communications for the Board shall be sent to the Board in care of the Board Secretary or their designee at this address.

6. REMOVAL OF MEMBERS/VACANCIES. Any member of the Board may be removed for cause by the County Commissioners at any time prior to the expiration of their term. Vacancies are filled by appointment of the County Commissioners for the unexpired term.

SECTION III PROCEDURE

1. MEETINGS/QUORUM. The Chair shall call all meetings of the Board as required by law. The Chair shall also call meetings of the Board when requested to do so by a majority of the Board members or by the County Commissioners. A quorum shall consist of four members of the Board. No hearing or meeting of the Board shall be held, nor any action taken, in the absence of a quorum. Decisions on any matter before the Boards shall require the affirmative vote of a majority of the total number of regular members of the Board. When a motion results in a tie vote, the motion fails. The Board shall give notice of all meetings as required by Maine's Freedom of Access Act, 1 M.R.S. § 401, *et seq.*, and its meetings shall be open to the public except as otherwise provided by law.

2. BOARD RECORDS. The record shall consist of the minutes of the Secretary or their designee; video and/or audio recordings of meetings, and the transcript of such recording, if one is made; all applications, exhibits, stipulations, papers and requests filed in any proceeding before the Board, any summaries prepared of an inspection of the property; and the written decision of the Board. Such records are public records open to inspection or copying in accordance with Maine's Freedom of Access Act, 1 M.R.S. § 401, *et seq.*, unless otherwise provided by law.

3. CONFLICT OF INTEREST. No member of the Board shall be counted for purposes of a quorum or participate in the hearing or disposition of any matter in which he or she has a conflict of interest. Any question of whether a member has a conflict of interest sufficient to disqualify the member from voting thereon shall be decided by a majority vote of the other members of the Board; where such vote results in a tie, the subject member shall be disqualified.

4. APPEAL. A taxpayer must have first filed a written application for a property tax abatement to the Assessor(s) or Municipal Officers of the municipality in which the property is located and must have received a written decision from the authorized board or official or the application must have been deemed denied by law. To appeal the Assessor(s) or Municipal Officers decision on the abatement request to this Board, the applicant must then file a written appeal and all required supporting documentation to the Board.

The applicant must set forth in the appeal:

- The name, address, and contact information (telephone and/or email address) of the appealing party and any authorized representative,
- The name(s) of the assessed taxpayer(s) or legal owner(s) of the property,
- A description of the property involved,
- The tax year for the abatement requested,
- The amount assessed by the Assessor(s),
- Whether any relief was granted by the Assessor(s) or Municipal Officers,
- The relief the applicant is requesting the Board grant and the reasons for such request, and
- Any other information necessary to review the appeal.

The applicant must provide with the appeal the abatement application submitted to the Assessor(s) or Municipal Officers, and any written decision issued by the Assessor(s) or Municipal Officers. For appeals of poverty abatement decisions, all materials must be clearly marked as confidential. Forms shall be made available on request and in the Board's Office.

5. TIME FOR FILING. The appeal must be filed in writing to the Board within sixty (60) days from the date the applicant received the notice of decision from which such appeal is being taken or within sixty (60) days of the date the abatement application to the Assessor(s) or Municipal Officers is deemed to have been denied. The appeal shall be filed with the Board and a copy provided to the Assessor(s) or Municipal Officers of the municipality in which the property is located. Unless the applicant agrees in writing to extend the deadline, the Board has sixty (60) days to hear and decide the appeal.

6. PAYMENT REQUIREMENT. Before any appeal may be heard by the Board for a property with an assessed valuation of \$500,000 or more, the applicant must pay the amount of the tax required by the applicable statute. See 36 M.R.S. § 844(4).

7. EVIDENCE. The Board may receive any oral or documentary evidence, but shall exclude irrelevant, immaterial, or unduly repetitious evidence. Each party shall have the right to present his/her case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of facts. All documentary evidence from all parties that can

reasonably be anticipated as part of the record (e.g., assessing records, appraisal reports, statements of financial condition) shall be submitted to the Board, with a copy provided to the other party, **fourteen (14) days** in advance of the Board's initial hearing on the appeal; provided, however, that such documentary evidence that cannot reasonably be anticipated as part of the record, such as rebuttal evidence, need not be submitted in advance. Notwithstanding the above, the Board may permit the submission of additional information at any time prior to its decision for good cause shown. The Board may continue any hearing to obtain clarification of the facts or legal issues involved.

8. **VIEW OF THE PROPERTY.** The Board may view or inspect the property at issue, if it deems necessary. At any inspection of the property, all parties and their representatives shall have the right to be present. The purpose of any such visit is to enable the Board to obtain context to testimony presented at the hearing, not to receive evidence or testimony. No evidence or testimony shall be offered at the inspection, but all parties may call to the attention of the Board, without further comment, those characteristics of the property which they wish the Board to observe. A summary of the inspection shall be made by the Board on the record at the next scheduled meeting of the Board, and any party may at that time offer their own summary of the visit for the record.

9. **DELIBERATIONS.** The Board may close the hearing after all parties have had an opportunity to present evidence to the Board and may deliberate at that meeting or continue its deliberations until the next meeting of the Board.

10. **WAIVER.** The Chair may waive any rules of procedure related to the conduct of a hearing upon good cause shown.

SECTION IV DECISION

1. **TIME OF DECISION.** The Board shall render a decision on all appeals within sixty (60) days from the date the appeal is filed unless the applicant agrees in writing to further delay. All decisions of the Board on all appeals shall be voted on at a public meeting of the Board.

The Board's findings of fact and determinations of each case shall be based only upon evidence presented to the Board in its public proceedings.

2. **WRITTEN DECISION.** The Board shall issue a written decision that shall set forth the Board's findings and conclusions, as well as the reason(s) or basis for such findings and conclusions, based on the material issues of fact, law, or discretion presented. All findings and conclusions shall be based only upon evidence included in the Board's record. The decision shall also include the appropriate order, relief, or denial abatement as the board determines proper. The Secretary or their designee shall mail or hand deliver notice of the Board decision to all parties, including the applicant,

Assessor(s) or Municipal Officers, and the County Commissioners within ten (10) days of such decision.

3. RECONSIDERATION. The Board may reconsider any decision within sixty (60) days of its prior decision, provided it continues to have jurisdiction over the appeal. A request to the Board to reconsider a decision must be filed within ten (10) days of the vote that is to be reconsidered. If the Board votes to reconsider the decision, it may conduct additional hearings and receive additional evidence and testimony as provided herein. If the Board votes to reconsider the decision, it shall vote again upon the merits and provide a second written decision; provided, however, that the vote to reconsider and the action taken thereon must occur and be completed within sixty (60) days of the date of the vote on the original decision.

4. APPEAL. A party may appeal the decision of the Board to the Superior Court in accordance with Rule 80B of the Maine Rules of Civil Procedure. If the Board fails to give written notice of its decision within 60 days of the date the appeal was filed, unless the applicant agrees in writing to further delay, the appeal is deemed denied and the applicant may appeal to the Superior Court as if there had been a written denial.

ADOPTED: _____, 20____

Board of Assessment Review:

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

INSTRUCTIONS

Submit this application and any supporting documentation to the **Cumberland County Board of Assessment Review**, in care of the BAR Secretary or their designee, to **27 Northport Drive, Portland, Maine 04103**. A copy of this application and any supporting documentation must also be filed with your municipal Assessor(s) or Municipal Officers who issued the original abatement decision.

A copy of the application for a property tax abatement made to the Assessors(s) or Municipal Officers in the municipality in which the property is located, and their decision, must be filed along with this application to the County BAR.

All documentation **MUST** be filed with the application or at least **fourteen (14) days prior to hearing date.**

Appeals related to poverty abatement applications must be clearly labeled as confidential.

A separate application form should be filed for each separately assessed parcel and for each tax year in which an abatement is sought.

THIS APPLICATION MUST BE SIGNED.

You will be notified of the scheduled hearing date.

CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW INSTRUCTIONS TO APPLICANTS

Dear Applicant:

These instructions are intended to provide general guidance on the process and documentation required to initiate an appeal of a property tax abatement decision to the Cumberland County Board of Assessment Review (BAR). They are not intended to be a substitution for reading the applicable laws and rules of procedure or for consultation with legal counsel or other professionals.

Appeal Process: The Cumberland County Commissioners established the BAR to hear appeals of property tax abatement decisions issued by Assessor(s) and Municipal Officers in municipalities that have not established their own local board of assessment review. Therefore, the County BAR hears all appeals of property tax decisions that the County Commissioners would have otherwise have heard under state law.

A taxpayer seeking to appeal a decision to the County BAR must have first applied to the Assessor(s) or Municipal Officers of the municipality where the property is located for a property tax abatement. Generally, Assessor(s) hear applications for abatements due to an overvaluation (the assessed value is too high) and the Municipal Officers (selectboard or council) hear applications for abatements due to poverty or hardship. The Assessors(s) or Municipal Officers must have issued a decision on the taxpayer's application for an abatement, or the application must have been "deemed denied" by law (because they failed to issue a decision within 60 days from the date of the application). Only then can an appeal be made to the BAR.

Timing: An appeal of a property tax abatement decision must be made in writing and filed to the BAR within sixty (60) days of the notice of the decision of the Assessor(s) or Municipal Officers, or the date the application is deemed denied by law.

Application Forms: Application Forms that may be used to appeal a decision to the BAR are available at the County Commissioner's Office or by contacting us:

27 Northport Drive
Portland, ME 04103
Telephone: (207) 871-8380

Email?

Supporting Documentation: A written appeal must be accompanied by supporting documentation. Applicants must file all information required by the BAR Rules of Procedure, all documentary evidence reasonably anticipated to be part of the record

(such as assessing records, appraisal reports, statements of financial condition), and a **copy of the abatement application made to the Assessor(s) or Municipal Officers and a copy of their decision** to the County BAR at least fourteen (14) days prior to the initial hearing date on the appeal.

Notice to Municipal Assessor(s)/Municipal Officers: A copy of the written appeal to the BAR and any supporting documentation must also be submitted to the Assessor(s) or Municipal Officers (whomever issued the decision being appealed) at least fourteen (14) days before the initial hearing date of the appeal.

Taxpayer's Burden of Proof (Overvaluation): A municipality's assessment is generally presumed valid. To successfully challenge an assessment, courts have held a taxpayer must prove the assessment is "manifestly wrong," not just that the valuation is higher than what the taxpayer believes it should be. To prove an assessment is "manifestly wrong" a taxpayer generally has to prove one of three things:

1. The judgment of the Assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results;
2. There was unjust discrimination; or
3. The assessment was fraudulent, dishonest or illegal.

Please be sure to address these standards carefully on the Application Form or in the written appeal.

Taxpayer's Burden of Proof (Poverty): A poverty abatement may be granted when a taxpayer cannot pay the tax assessed to them due to their own financial hardship. No challenge to the assessed value of the property is involved. The applicant must show that they reside on the property, have a legal responsibility to pay the tax owed, and are unable to pay the tax due to financial hardship. The financial hardship must have existed both at the time of the application and during the tax year(s) for which the abatement is being requested. Only taxes related to the primary residence of the taxpayer seeking a poverty abatement are eligible to be abated. For purposes of a poverty abatement appeal "primary residence" means the taxpayer's home, appurtenant structures necessary to support the home, and the acreage sufficient to satisfy minimum lot size requirements.

When submitting an appeal related to a poverty abatement, the applicant should clearly label all documents, financial statements, and materials submitted as "confidential." All hearings to discuss an appeal of a poverty abatement decision are conducted in executive session (in a private meeting).

Meeting Information: Upon receipt of an application for an appeal, the Chair of the BAR will call a meeting to hear the application. The BAR does not hold regular meetings. The applicant and other parties will be notified of the date of the hearing. At the hearing all

parties will have an opportunity to present their case by submitting written, oral, or electronic evidence, will be allowed to rebut other party's submissions, and may conduct cross-examinations. Any evidence submitted to the BAR at the hearing will become part of the board's record and will be used to inform the board's decision.

Decision: The BAR will issue a written decision within sixty (60) days of the date the application was filed, unless the applicant agrees to an extension. The written decision will be mailed or hand-delivered to the applicant. A request for reconsideration of the decision must be made within 10 days of the date the vote that is to be reconsidered.

Fees: Although there is no fee to submit an application for an appeal to the BAR. A taxpayer may be required to pay the undisputed amount of current taxes owed in order to appeal a decision to the County BAR (see 36 M.R.S. § 844(4)).

BAR meetings and hearings are generally held at the Cumberland County Office Building, 27 Northport Drive, Portland Maine, 04103. Please contact us with any scheduling questions or issues.

Sincerely,

Cumberland County Board of Assessment Review

Position Paper

File #: BAR 26-008

Agenda Date: 5/19/2026

Title For Agenda Item:

To enter into Executive Session under 1 M.R.S.A. §405(6)(F) and 36 M.R.S. §841(2) to hear a poverty tax abatement appeal.

Background:

To enter into Executive Session under 1 M.R.S.A. §405(6)(F) and 36 M.R.S. §841(2) to hear a poverty tax abatement appeal.