

*Maine*  
**Cumberland County**

**CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW**  
**APPLICATION FOR ABATEMENT OF PROPERTY TAXES**

(Pursuant to Title 36 M.R.S.A. § 844-M)

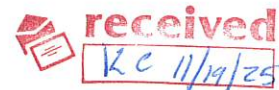
NOTE: Application must **first** be made to the Assessor

1. NAME OF APPLICANT: Paul J. & Toni R. Goode
2. ADDRESS OF APPLICANT: 21 Timberline Road, Millis, MA 02054
3. TELEPHONE NUMBER: (774) 993-9146
4. NAME, ADDRESS AND TELEPHONE NUMBER OF ATTORNEY/AUTHORIZED AGENT, IF ANY: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
5. STREET ADDRESS OF PROPERTY: 22 Zakelo Island Road MAP/LOT: 21-0106-07
6. MUNICIPALITY IN WHICH PROPERTY IS LOCATED: Harrison, ME
7. ASSESSED VALUATION:

(a)	LAND:	<u>\$ 746,000</u>
(b)	BUILDING:	<u>\$ 219,000</u>
(c)	TOTAL:	<u>\$ 965,000</u>
8. OWNER'S OPINION OF CURRENT VALUE:

(a)	LAND:	<u>\$ 593,000</u>
(b)	BUILDING:	<u>\$ 219,000</u>
(c)	TOTAL:	<u>\$ 812,000</u>
9. ABATEMENT REQUESTED (VALUATION AMOUNT): \$ 153,000  
(#7(c) minus #8(c) = #9)
10. TAX YEAR FOR WHICH ABATEMENT REQUESTED: 2025
11. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION: \$ 0
12. DATE OF ASSESSOR'S DECISION: 10 - 29 - 25
13. A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

We submitted our Application for Abatement of Property Taxes to the Town of Harrison on 9-10-25.  
We received a letter from the town on 11-7-25 denying our request for abatement.  
\_\_\_\_\_  
\_\_\_\_\_



14. REASONS FOR REQUESTING ABATEMENT. PLEASE BE SPECIFIC, STATING GROUNDS FOR BELIEF THAT ASSESSMENT IS "MANIFESTLY WRONG" FOR ASSESSMENT PURPOSES. ATTACH EXTRA SHEETS IF NECESSARY. Note that the Maine Supreme Court has held in tax abatement cases that in order to prevail, the taxpayer must 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.

Only if one of these three things is proven by the taxpayer, is the assessment said to be "manifestly wrong."

We believe that circumstance #1 applies to our assessment.

We had a certified appraiser provide us with an appraisal of our property. This appraisal states our property is valued at an amount of \$812,000, an amount substantially less than the town's assessed value.

On the last page of the Supplemental Addendum of our appraisal, the appraiser states "the subject property's current assessment appears excessive and not equitable in relation to nearby properties with similiar waterfront limitations". He specifically cites another Zakelo Island property, located at Map 22, Lot 106-3, which is 2 lots away from our lot.

We have included a copy of the certified appraisal and a lot map of Zakelo Island.

15. ESTIMATED TIME FOR PRESENTATION AT HEARING: 30 minutes

Submit **TEN (10) COPIES** (an original plus 9 copies) of the application and any documentation available to support your claim. **ONE COPY MUST** be submitted to your municipal tax assessor that sent you the denial letter. All documentation **MUST** be submitted with the application or at least **fourteen (14) days prior to hearing date** to Cumberland County Board of Assessment Review, c/o Administrative Assistant, 142 Federal Street, Portland, ME 04101. You will be notified of the scheduled hearing date.

**To the Cumberland County Board of Assessment Review:** In accordance with the provisions of 36 M.R.S.A. § 844-M, I hereby make written application for an appeal of the assessed value of the property as noted above. The above statements are correct to the best of my knowledge and belief.

Date

11/11/25

Paul G. Goode Roni R. Goode  
Signature of Applicant

**THIS APPLICATION MUST BE SIGNED.**

A separate application form should be filed for each separately assessed parcel of real estate claimed to be "manifestly wrong."