



Town Of
Harrison *Maine*

October 29, 2025

Lawrence Makovich
Aileen Makovich
475 Cape Monday Rd
Harrison, ME 04040

RE: Abatement Application for 475 Cape Monday Road (Tax Map 13-0055)

Dear Mrs. and Mr. Makovich,

The Town of Harrison received your application for an abatement for 475 Cape Monday Road (Tax Map 13-0055) for the 2025/2026 tax year. Your application was seeking an abatement for \$184,594.

The Board of Assessor's met on October 24th and after careful review of your property and Town records, your property has been assessed fairly and equitably in comparison to similar properties in the Town of Harrison. The Assessors stand by the methodology used for multi dwelling lots. Two comparable lots are 7 Lovejoy Island Way which sold for \$1,600,000 in 2024, and 539 Cape Monday which sold for \$1,200,000 in 2024. Each of these parcels have an ADU. No additional information has been submitted showing the current market value of the property. Additionally, no information has been provided showing an overvaluation of your property to similarly situated properties.

If you wish to appeal this decision, your next step would be to appeal to the Cumberland County Commission at 27 Northport Drive, Portland, ME 04103, no later than 60 days from the date this notice is received.

If you have additional questions, please contact the Town of Harrison at 207-583-2241.

Sincerely,

Board of Assessors
Town of Harrison



Valuation Report

From Finance <Finance@harrisonmaine.org>

Date Mon 12/1/2025 12:41 PM

To larrymakovich@outlook.com <larrymakovich@outlook.com>

 1 attachment (110 KB)

475 Cape Monday Road.pdf;

Hi Larry

Attached please find your valuation report.

Let me know if you have any questions.

Thank you!

Maureen McAllister

Finance Officer

Town of Harrison

PO Box 300

20 Front Street

Harrison, Maine 04040

PH 207-803-9067 (Direct Line)

FAX 207-583-6240

www.harrisonmaine.org



Harrison *Maine*

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Subject Property

2025/26

Harrison **Valuation Report** 12/01/2025
 Name: MAKOVICH, LAWRENCE J Page 1
 MAKOVICH, AILEEN M
 Account: 529 Card: 1 of 1 Map/Lot: 13-0055
 Location: 475 CAPE MONDAY ROAD

Neighborhood 3 Long Lake		Sale Data	
Zoning/Use	Shoreland Subdivision	Sale Date	05/20/2005
Topography	Rolling	Sale Price	630,000
Utilities	Drilled Well Septic System	Sale Type	Sale Type.....
Street	Paved	Financing	Financed
		Verified	Verification
		Validity	Validity

Reference 1 Harrison Shores Subdivision - Lot 31 & 32
 Reference 2
 Tran/Land/Bldg 2 1 8
 Shore Ft Frnt 111 Subdivision Y
 Exemption(s) Land Schedule 3

Land Description				Value	
Units	Method - Description	Price/Unit	Total Fctr	Influence	Value
0.48	Fr. A-Baselot Imp (Fract)	900,000	738,206.12	125.	922,758
Total Acres 0.48				Land Total	922,758

Dwelling Description				Replacement Cost New	
Conventional	Two Story	480 Sqft	Grade B 110	Base	261,188
Exterior	Wood Siding	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
Foundation	Concrete	Basement	Dry Full Bmt	Basement	0
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Hot Water BB	Cooling	0% None	Heat	0
Rooms	6				
Bedrooms	3	Add Fixtures	0		
Baths	2	Half Baths	0	Plumbing	9,046
Attic	None			Attic	0
FirePlaces	1			Fireplace	6,462
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

Dwelling Condition						Total
Built	Renovated	Kitchens	Baths	Condition	Layout	Total
1963	1992	Typical	Typical	Above Average	Typical	276,696
Functional Obsolescence	Economic Obsolescence	Phys. %	Func. %	Econ. %	Value(Rcnld)	
None	None	70%	100%	100%	193,687	

Outbuildings/Additions/Improvements				Percent Good			Value Rcnld		
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value Rcnld
Wood Deck	2024	66	B 100	3.250	Ava	97%	100%	100%	3.152
Open Frame Porch	2024	18	B 100	5.777	Ava	97%	100%	100%	5.604
One Story Frame	1963	408	B 145	76.603	Ava+	70%	100%	100%	53.622
Basement Entrv	2024	45	B 100	5.580	Ava	97%	100%	100%	5.413
Encl Frame Porch	1963	190	B 140	26.097	Ava+	70%	100%	100%	18.268
Wood Deck	1971	192	C 100	4.687	Ava	69%	80%	100%	2.587
Generator	2018	1	C 100	8.025	Ava	94%	100%	100%	7.544
Fin 1st/Gar	1999	728	B 130	162.886	Ava+	86%	100%	100%	140.082
Plumbing Fixtures	2021	3	B 100	8.224	Ava+	96%	100%	100%	7.895
Heat Pump	2021	1	C 100	5.350	Ava+	96%	100%	100%	5.136
Outbuilding Total								249,303	

Acpt Land 922,800 **Accepted Bldg** 443,000 **Total** 1,365,800

Subject Property 2024/25

Harrison
 Name: MAKOVICH, LAWRENCE J
 MAKOVICH, AILEEN M
 Account: 529 Card: 1 of 1
 Valuation Report
 Map/Lot: 13-0055
 Location: 475 CAPE MONDAY ROAD
 01/03/2025
 Page 1

Neighborhood 3 Long Lake	Sale Data
Zoning/Use Shoreland Subdivision	Sale Date 05/20/2005
Topography RollingTopo	Sale Price 630,000
Utilities Drilled WellSeptic System	Sale Type Sale Type.....
Street Paved	Financing Financed
	Verified Verification
	Validity Validity

Reference 1 Harrison Shores Subdivision - Lot 31 & 32
 Reference 2
 Tran/Land/Bldg 2 1 8
 Shore Ft Frnt 111 Subdivision Y
 Exemption(s) Land Schedule 3

Land Description						
Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.48	Acres-Baselot Imp (Fract)	1,537,929	738,206	125%		922,758
Total Acres 0.48					Land Total	922,758

Dwelling Description				Replacement Cost New	
Conventional	Two Story	480 Sqft	Grade B 110	Base	261,188
Exterior	Wood Siding	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
					0
Foundation	Concrete	Basement	Dry Full Bmt	Basement	0
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Hot Water BB	Cooling	0% None	Heat	0
Rooms	6				
Bedrooms	3	Add Fixtures	0		
Baths	2	Half Baths	0	Plumbing	9,046
Attic	None			Attic	0
FirePlaces	1			Fireplace	6,462
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

Dwelling Condition						
Built	Renovated	Kitchens	Baths	Condition	Layout	Total
1963	1992	Typical	Typical	Above Average	Typical	276,696
Functional Obsolescence		Economic Obsolescence		Phys. %	Func. %	Econ. %
None		None		70%	100%	100%
						Value(Rcnld)
						193,687

Outbuildings/Additions/Improvements									
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value
Wood Deck	2024	66	B 100	3,250	Avq	97%	100%	100%	3,152
Open Frame Porch	2024	18	B 100	5,777	Avq	97%	100%	100%	5,604
One Story Frame	1963	408	B 145	76,603	Avq+	70%	100%	100%	53,622
Basement Entry	2024	45	B 100	5,580	Avq	97%	100%	100%	5,413
Encl Frame Porch	1963	190	B 140	26,097	Avq+	70%	100%	100%	18,268
Wood Deck	1971	192	C 100	4,687	Avq	69%	80%	100%	2,587
Generator	2018	1	C 100	8,025	Avq	94%	100%	100%	7,544
Fin 1st/Gar	1999	728	B 130	162,886	Avq+	86%	100%	100%	140,082
Plumbing Fixtures	2021	3	B 100	8,224	Avq+	96%	100%	100%	7,895
Heat Pump	2021	1	C 100	5,350	Avq+	96%	100%	100%	5,136
Outbuilding Total									249,303

Acpt Land	922,800	Accepted Bldg	443,000	Total	1,365,800
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Comp # 1

Harrison
 Name: LABELLE, MICHAEL E.
 LABELLE, LEANNE C.
 Account: 33 Card: 1 of 2
 Map/Lot: 13-0029
 Location: 7 LOVEJOY ISLAND WAY

Valuation Report

03/28/2025

Page 1

Neighborhood 3	Long Lake	Sale Data
Zoning/Use	Shoreland	Sale Date 09/13/2024
Topography	RollingTopo	Sale Price 1,655,000
Utilities	Drilled WellSeptic System	Sale Type Land & Buildings
Street	Paved	Financing Unknown
		Verified Public Record
		Validity Arms Length Sale

Reference 1
 Reference 2
 Tran/Land/Bldg 2 1 8
 Shore Ft Frnt 170 Subdivision 0
 Exemption(s) Land Schedule 3

Land Description						
Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.78	Acres-Baselot Imp (Fract)	1,078,980	841,605	125%		1,052,006
0.48	Acres-Rear Land 2+	6,000.00	2,880	100%		2,880
Total Acres 1.26			Land Total			1,054,886

Dwelling Description				Replacement Cost New		
Conventional	Two Story	256 Sqft	Grade C 110	Base		172,265
Exterior	Verticle Boards	Masonry Trim	None	Trim		0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof		0
						0
Foundation	Concrete	Basement	No Bsmt Crawl	Basement		-7,479
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt		0
Heating	100% Forced Warm	Cooling	0% None	Heat		0
Rooms	4					
Bedrooms	2	Add Fixtures	0			
Baths	2	Half Baths	0	Plumbing		7,415
Attic	None			Attic		0
FirePlaces	0			Fireplace		0
Insulation	Full			Insulation		0
Unfin. Living Area	NONE			Unfinished		0

Dwelling Condition							Layout			Total
Built	Renovated	Kitchens	Baths	Condition						
1964	1989	Typical	Typical	Above Average				Typical	172,201	
Functional Obsolescence		Economic Obsolescence		Phys. %	Func. %	Econ. %		Value(Rcnld)		
Basement		None		70%	95%	100%		114,514		
Outbuildings/Additions/Improvements							Percent Good			Value
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Rcnld	
Encl Frame Porch	1964	80	C 110	9,632	Avq+	70%	95%	100%	6,405	
One Story Frame	1964	256	C 110	31,532	Avq+	70%	95%	100%	20,968	
One Story Frame	1964	325	C 140	49,434	Avq+	70%	100%	100%	34,604	
Wood Deck	1964	176	C 110	4,873	Avq+	70%	95%	100%	3,240	
Frame Shed	1964	144	C 100	6,646	Avq	65%	80%	100%	3,456	
Frame Shed	2009	48	C 100	2,215	Avq	89%	80%	100%	1,577	
Wood Deck	1964	40	C 110	2,472	Avq+	70%	95%	100%	1,643	
							Outbuilding Total		71,893	

Acpt Land	1,054,900	Accepted Bldg	186,400	Total	1,241,300
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Comp 1



Town Of Harrison *Maine*

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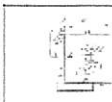
Last Updated 12/05/2025

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Map/Lot 13-0029
Book 40994
Page 320
Account 33
Location 7 LOVEJOY ISLAND WAY
Owner LABELLE, MICHAEL E.
 16 HICKORY DRIVE
 MEDFIELD MA 02052

Assessment

Land	1,054,900
Building	344,100
Taxable	1,399,000



The first part of the document discusses the importance of maintaining accurate records. It emphasizes that proper record-keeping is essential for ensuring the integrity and reliability of the data. This section also outlines the various methods used to collect and analyze the information, highlighting the challenges faced during the process.

The second part of the document provides a detailed overview of the experimental procedures. It describes the specific steps taken to conduct the study, including the selection of participants, the design of the tasks, and the methods used to measure performance. This section also discusses the ethical considerations that guided the research.

The third part of the document presents the results of the study. It includes a summary of the key findings, which show that there were significant differences in performance across the different conditions. The data is presented in a clear and concise manner, allowing for easy interpretation of the results.

The fourth part of the document discusses the implications of the findings. It explores how the results of the study can be applied in real-world settings and what they tell us about the underlying processes. This section also identifies some of the limitations of the study and suggests areas for future research.

The fifth part of the document provides a conclusion and a final summary of the key points. It reiterates the main findings and emphasizes the importance of the research. This section also includes some final thoughts on the broader implications of the work.

The following section discusses the methodology used in the study. It details the experimental design, the participants involved, and the specific tasks that were performed. This section also describes the data collection and analysis procedures, providing a clear and thorough account of the research process.

The results of the study are presented in this section. It includes a summary of the key findings, which show that there were significant differences in performance across the different conditions. The data is presented in a clear and concise manner, allowing for easy interpretation of the results.

Comp 1

Property Information

Type	Residential
Acreage	1.26
Zone	Shoreland
Neighborhood	Long Lake
Street Type	Paved
Topography	Rolling
Utilities	Drilled Well
Utilities	Septic System

Land

Description	Type	Units	Value
Baselot Imp (Fract)	Fractional Acreage	0.78	1,052,006
Rear Land 2+	Acres	0.48	2,880
		1.26	1,054,900

Building

Type	Conventional
Value	150,702
Year Built	1964
Year Remodeled	1989
Area	512
Rooms	4
Bedrooms	2
Full Baths	2
Type	Cape Cod
Value	150,702
Year Built	1989
Area	975
Rooms	2
Bedrooms	1
Full Baths	1
Type	Encl Frame Porch
Area	80
Type	One Story Frame
Area	256
Type	One Story Frame
Area	325
Type	Wood Deck
Area	176
Type	Frame Shed
Area	144
Type	Frame Shed
Area	48
Type	Wood Deck
Area	40
Type	Wood Deck
Area	456

Comp #2

Harrison
Name: SHINNECOCK PROPERTIES LLC

Valuation Report

01/03/2025

Page 1

Map/Lot:

13-0043

Account: 1625 Card: 1 of 1

Location:

539 CAPE MONDAY ROAD

Neighborhood 3 Long Lake

Sale Data

Zoning/Use Shoreland Subdivision
Topography RollingTopo
Utilities Dug WellSeptic System
Street Paved
Spring Check List 2025

Sale Date 01/29/2024
Sale Price 1,200,000
Sale Type Land & Buildings
Financing Unknown
Verified Public Record
Validity Arms Length Sale

Reference 1 BDL Subdivision - Lot 101

Reference 2

Tran/Land/Bldg 2 1 10

Shore Ft Frnt 100 Subdivision Y

Exemption(s) Land Schedule 3

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.68	Acres-Baselot Imp (Fract)	1,192,644	810,998	125%		1,013,748
Total Acres 0.68						Land Total 1,013,748

Dwelling Description

Replacement Cost New

Cape Cod	One & 1/2 Story	672 Sqft	Grade B 105	Base	264,227
Exterior	T111/Drop	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Metal Roofing	Roof	0
					0
Foundation	Concrete Block	Basement	No Bsmt Crawl	Basement	-13,841
Fin. Basement Area	9 Sqft, Grade ..0.00	Basement Gar	None	Fin Bsmt	0
Heating	100% Electric	Cooling	0% None	Heat	0
Rooms	5				
Bedrooms	3	Add Fixtures	0		
Baths	1	Half Baths	1	Plumbing	5,757
Attic	None			Attic	0
FirePlaces	1			Fireplace	6,168
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout	Total
1973	0	Typical	Typical	Average	Typical	262,311
Functional Obsolescence		Economic Obsolescence		Phys. %	Func. % Econ. %	Value(Rcnld)
Basement		None		65%	95% 100%	161,977

Outbuildings/Additions/Improvements

Description	Year	Units	Grade	RCN	Cond	Percent Good			Value Rcnld
						Phy	Func	Econ	
Wood Deck	1973	70	B 105	3,494	Avg	65%	95%	100%	2,157
Wood Deck	1973	30	B 105	2,672	Avg	65%	95%	100%	1,650
Encl Frame Porch	1973	190	B 105	19,574	Avg	65%	95%	100%	12,087
Wood Deck	1973	70	B 105	3,494	Avg	65%	95%	100%	2,157
Fin 1st/Gar	1989	1008	B 115	185,076	Avg	78%	100%	100%	144,359
Wood Deck	1989	112	C 100	3,403	Avg	78%	100%	100%	2,654
Wood Deck	2003	380	C 100	7,704	Avg	86%	80%	100%	5,300
Plumbing Fixtures	1989	4	C 100	8,988	Avg	78%	100%	100%	7,011
Outbuilding Total									177,375

Acpt Land

1,013,700

Accepted Bldg

339,400

Total

1,353,100

COMP 2



Town Of Harrison Maine

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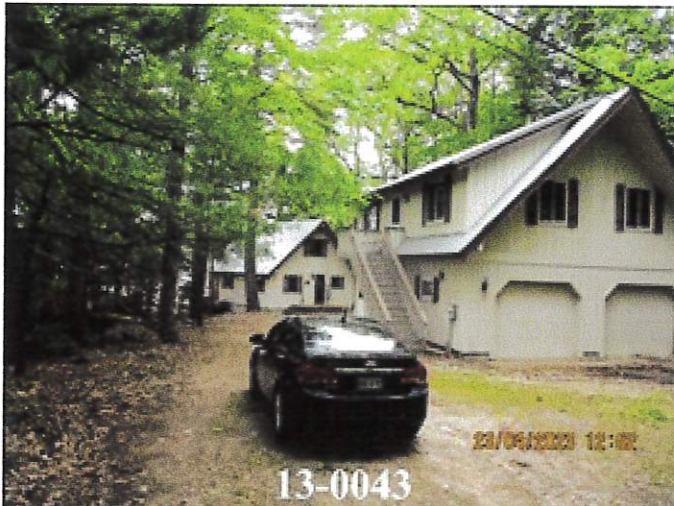
Last Updated 12/05/2025

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Map/Lot 13-0043
Book 40586
Page 174
Account 1625
Location 539 CAPE MONDAY ROAD
Owner SHINNECOCK PROPERTIES LLC
 148 BREAKWATER DRIVE #7
 SOUTH PORTLAND ME 04106

Assessment

Land	1,013,700
Building	700,500
Taxable	1,714,200



13-0043

Property Information

Type	Residential
Acreage	0.68
Zone	Shoreland

1. The first part of the document discusses the importance of maintaining accurate records of all transactions.

2. It is essential to ensure that all entries are clearly legible and dated.

3. The second part of the document outlines the procedures for handling discrepancies.

4. It is recommended that all records be reviewed regularly to ensure their accuracy.

5.

6. The third part of the document provides a detailed explanation of the accounting methods used.

7. It is important to understand the underlying principles of these methods.

8. The fourth part of the document discusses the role of the auditor in the process.

9. The auditor's primary responsibility is to verify the accuracy of the records.

10. This section concludes with a summary of the key points discussed.

comp 2

Neighborhood	Long Lake
Street Type	Paved
Topography	Rolling
Utilities	Dug Well
Utilities	Septic System

Land

Description	Type	Units	Value
Baselot Imp (Fract)	Fractional Acreage	0.68	1,013,748
		0.68	1,013,700

Building

Type	Cape Cod
Value	322,298
Year Built	1973
Year Remodeled	2024
Area	1344
Rooms	6
Bedrooms	3
Full Baths	2
Half Baths	1
Fireplaces	1
Type	Two Story Frame
Area	683
Type	Open Frame Porch
Area	45
Type	Open Frame Porch
Area	174
Type	Wood Deck
Area	25
Type	Fin 1st/Gar
Area	1008
Type	Wood Deck
Area	112
Type	Wood Deck
Area	380
Type	Plumbing Fixtures
Area	4

Tax Detail as of 12/05/2025

Year	Mil Rate	Original	Remaining
2025	8.205	14,065.01	14,174.40
2024	7.7	10,418.87	5,591.17
2023	12.95	7,872.30	0.00
2022	11.9	7,234.01	0.00
2021	11.7	7,112.43	0.00
2020	11.9	7,234.01	0.00
2019	11.2	6,808.48	0.00
2018	10.8	6,565.32	0.00