

David P. Silk, Esq.
dsilk@curtisthaxter.com

July 30, 2024

Robert Sutherland, CMA
Assessor, Town of Casco
Cumberland County Regional Assessing
25 Pearl Street
Portland, ME 04101

RE: Thomas & Charleen O'Brien and Brenda Sieben and Karen Perkins
PID # 443; Prop Loc: 162 Ring Landing Road; Map and Lot: 0019 / /005 /1

Dear Mr. Sutherland,

I represent Thomas O'Brien, a co-owner of the above referenced property in Casco. I have your letters of May 31, 2024 and July 18, 2024 inviting the taxpayer to contact your office with questions. Mr. O'Brien has several questions.

On May 5, 2024 the revaluation firm met Mr. O'Brien at the property to view the inside. Nothing has changed since Vision was there 10 years ago. On this visit he was asked to sign the data card in the spot to acknowledge that he was there. On this data card it showed a new appraised value summary.

Building \$171,300
Land \$665,800
Total \$837,100

The 2023 assessment had

Building \$129,600
Land \$275,600
Total \$405,200

The data card that Mr. Obrien signed in May, 2024 with the new proposed value appeared to have the same adjustments to the land value that had been made when the last revaluation was performed to reflect site access limitations and the fact that a ROW crosses the yard. Those adjustments included a factor of .80 for Condition. I am attaching a copy of the May 2024 card highlighting the land valuation variables. Between the last revaluation and today the site conditions have not changed.

Robert Sutherland, CMA
July 30, 2024
Page 2

When in early June, 2024 my client received notice of the new assessment that notice was for a value greater than \$837,100, it was for \$1,055,100. The land value section had changed from what was shown in May, 2024. For example the "Condition" no longer was favored at .8 but was placed at 1.0. The "Unit Price" was changed from 1.25 to 1.32. The result was the "Adj. Unit P" increased from \$18.87 to \$24.92. Given the site constraints had not changed, my client asked for a meeting to understand what had changed and why. At that meeting the representative was unable to explain why these site condition factors had changed.


Subsequently by letter dated July 18, 2024 notice was given that the new value would be \$1,011,200. It is still not known what adjustment was made.

While land values have increased the site conditions have not changed. I write to ask that your office explain the basis for the change in "Condition" from .08 to 1.0 and change in "unit Price" from 1.25 to 1.32.

Again the site conditions have not changed. The ROW for neighbors crosses the lot and access road is unimproved and over a quarter mile long. There is only unofficial (not by deeded right) seasonal access over Sebago Haven Road. The association that owns Sebago Haven Rd. will not let the subject parcel gain rights because the subject parcel does not have a right of way over Bruins Way to Ring Landing Road.

I look forward to a response.

Sincerely,



David P. Silk, Esq.

DPS/
Enclosures

cc: Thomas O'Brien

SUPPLEMENTAL DATA
TG/FLOS
ST MAP ID N4-M5

SIEBEN, BRENDA & PERKINS, KARE
91 WASHINGTON ST

STONE NAME ME 02180

GIS ID 0019-0055-1

ASSOC PARC
12-22-2022
09-30-1980

SALE DATE Q/U VI SALE PRICE VC

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RECORD OF OWNERSHIP
THOMAS F & CHARLEEN A
JOHN T & ELVA E &
TOM & JOHN

EXEMPTIONS
Description

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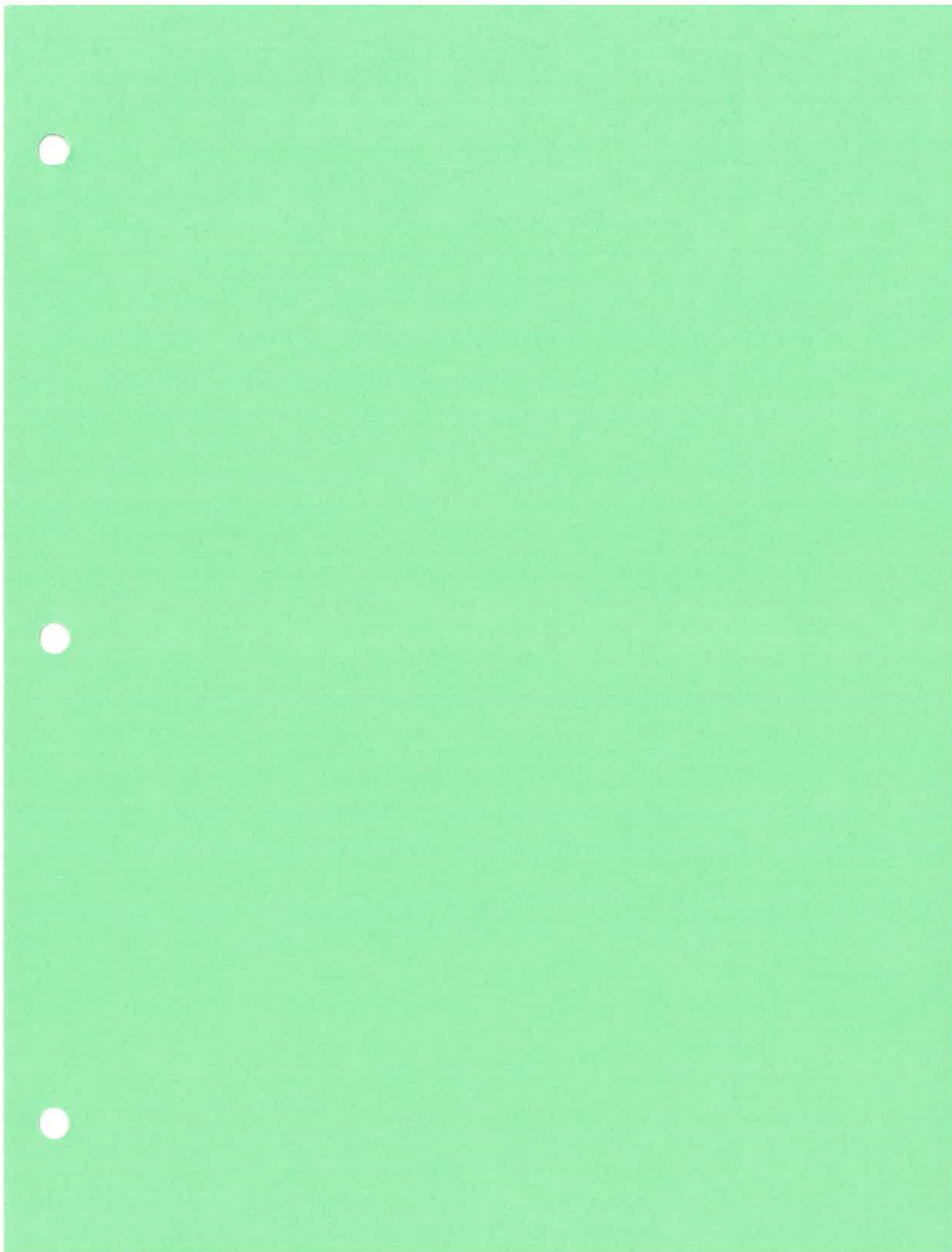
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Cumberland County Regional Assessing
25 Pearl Street, Portland, ME 04101
207-699-2475 • cumberlandcounty.org
Robert Sutherland, Director

Maine
Cumberland County

August 12, 2024

David P. Silk, Esq.
One Canal Plaza, Suite 1000
Portland, ME 04112-7320

Dear Mr. Silk,

Thank you for reaching out to my office. It is my hope that I can answer Mr. O'Brien's questions to his satisfaction.

The data collector's card brought to Mr. O'Brien's property was printed while land and building schedules were being updated to reflect localized 2024 pricing. This card was printed for the purposes of collecting data only. The values and inventory reflected thereon are not necessarily an accurate or relevant reflection of the status of the property for the April 1, 2024 assessment.

The change in price per unit from the card carried by the data collector was because the pricing schedules were not finalized at the time this card was printed. The unit price reflected on this card was not the result of any complete analysis and was therefore not a reliable indicator of market value for April 1, 2024. Instead, the final unit price reflects the results of the complete model calibration to April 1, 2024 market value.

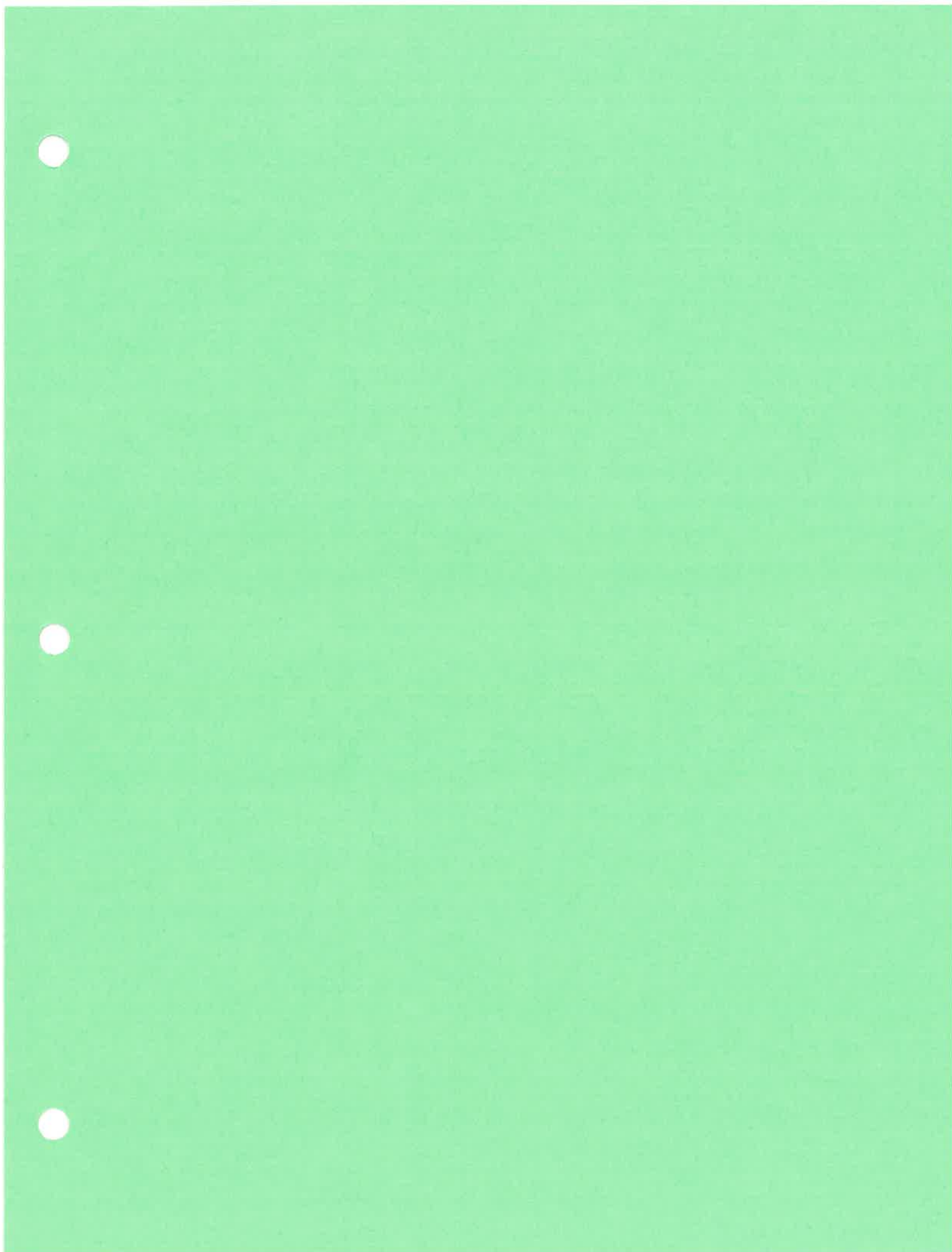
The change in land condition factor is part of a wider review of the magnitude and appropriateness of land and building condition factors historically applied throughout the Town of Casco. A revaluation is a common time for such a review. As a result, many existing factors across Casco were removed or considerably reduced due to a lack of tangible evidence of market effect in possession of the assessor.

The condition factor for the subject parcel was changed to 0.95 for the final assessment as a result of Mr. O'Brien's hearing with the representative from Vision Government Solutions. This is in line with other proximate parcels similarly affected by access and easement concerns. That said, if there is quantifiable evidence of further negative market influence in Mr. O'Brien's case, I will be happy to consider it.

If you have any further questions or information, please do not hesitate to contact me directly at rsutherland@cumberlandcounty.org or at 207-699-2475.

Sincerely,

Robert Sutherland, CMA
Casco Town Assessor



David Silk

From: David Silk
Sent: Monday, September 16, 2024 3:01 PM
To: Robert Sutherland
Cc: Thomas OBrien; Rod; Dave Smith; gek@maine.rr.com
Subject: FW: O'Brien and Smith Properties in Casco
Attachments: Road Comparison.pdf; 2013 Cost Estimate.pdf; 1992 08 10 Letter from County Commissioner.pdf; 2014 04 08 AbatementApplicationstoCascoAssessor.pdf

Hi Assessor Sutherland:

We are looking forward to our informal meeting with you tomorrow at 1:30 PM at the Town of Casco Municipal Offices to discuss the Smith Property (David Smith and Rodney Smith) at 168 Ring Landing Road; Map and Lot: 0019 /0055 /2 and the O'Brien Property (Thomas & Charleen O'Brien and Brenda Sieben and Karen Perkins) 162 Ring Landing Road; Map and Lot: 0019 // 005 /1. Both of the properties are accessed over a seasonal dirt road know as Ring Landing. Joining me at the meeting will be David and Rodney Smith and Thomas O'Brien. Appraiser and Licensed RE Broker George Koutalakis will also be attending.

Before the meeting I wanted you to have a chance to review what I am sending with this email.

Attached hereto are videos of the Rings Landing Road in case you have not been to the properties all the way to the lake. Also attached is the 1992 County Commissioners decision when it acted on an appeal after abatement denial. And also attached is the information submitted in 2014 that resulted in an adjustment. Including with the attachment is the 2013 estimate to improve Ring Landing to meet Town standards. In 2013 that estimate was \$207,000.00 and did not include permitting and legal. Also attached are residential property requirements for Fannie Mae.

While we will discuss more fully when we met, in general terms it appears that the recent revaluation process ignores the conditions that have existed at the properties since at least 1992, and which accounted for the adjustments made in 1992 and 2014 by independent reviewers. While I am aware how Maine abatement law works, it is frustrating for my clients to hear once again they need to prove to you that in comparison to the waterfront properties from which land values were derived how much these negative influences impact market value. It is common for assessors to adjust for known negative influences without direct quantification as it is difficult to find such sales. The prior reviewers acted based on the obvious.

Thanks for reviewing prior to our meeting.

Note my assistant Cassandra will send you a separate email a the link to the videos.

David

From: Robert Sutherland <rsutherland@cumberlandcounty.org>
Sent: Monday, August 26, 2024 11:30 AM
To: David Silk <DSilk@curtisthaxter.com>
Cc: Cassandra Wescom <cwescom@curtisthaxter.com>
Subject: Re: O'Brien and Smith Properties in Casco

Hi David,

That would work for me.

Best,

On Fri, Aug 23, 2024 at 7:12 PM David Silk <DSilk@curtisthaxter.com> wrote:

How about the 17th at 1:30 in Casco.

David Silk
Curtis Thaxter

CURTIS THAXTER

ATTORNEYS AT LAW

One Canal Plaza, Suite 1000, Portland, ME 04101

P.O. Box 7320, Portland, ME 04112-7320

TEL: 207-774-9000, Ext. 220

DIRECT 207-253-0720

FAX: 207-775-0612

www.curtisthaxter.com

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County of Cumberland

RICHARD D. HEWES
CHAIRMAN
GARY E. PLUMMER
JOSEPH R. MAZZIOTTI

ELVIRA S. RIDLON
COUNTY CLERK

BRIAN S. MORRISON
PERSONNEL DIRECTOR



142 FEDERAL STREET
PORTLAND, ME 04101-4196
207-871-8380

County Commissioners

1207 - 892 - 6082

Richard Hewes 73-2000 Law Office

John T. O'Brien
Thomas F. O'Brien
25 Quincy Street
Medford, MA 02155

David P. Morton
Town Manager
Town of Casco
P.O. Box 60
Casco Maine 04015

TAX APPEAL TO COUNTY COMMISSIONERS FINDING AND DECISION

John T. O'Brien and Thomas F. O'Brien, owners and taxpayers in the Town of Casco, on July 7, 1992 filed an appeal of the decision of the Board of Selectmen of the Town of Casco requesting that the County Commissioners overrule or modify the Town of Casco's assessment of their 1991 taxes. The Commissioners granted the taxpayers a hearing on the matter and gave due notice for the same to all parties.

On Friday, August 7, 1992, Richard D. Hewes, Chairman; and Gary E. Plummer, County Commissioners, convened at the Cumberland County Courthouse to consider the appeal. Also present and participating in the hearing were David P. Morton, Town Manager, Town of Casco; Barbara York and Calvin Nutting, Selectmen; and John and Thomas O'Brien, Petitioners.

At the hearing the following facts were presented.

John and Thomas O'Brien each own a home on the property. The houses are similar and each was initially assessed by the Town at \$64,600. At the request of the O'Briens, Barbara York inspected the homes and, based on her recommendations, the Town lessened the valuation of one home by approximately 5% to \$61,400 and the other home by 7% to \$60,000. The Petitioners stated that the homes are only partially completed. Several photographs were shown to the Commissioners. They said that it will be expensive to finalize inside construction. The Commissioners find that most of the changes will be cosmetic improvements rather than necessary for utilitarian purposes. We find that the homes are substantially complete for habitation. We feel that the Town's reductions of approximately 5% and 7% reasonable because construction has not been completed. We reject the argument that a reduction should be granted merely because there are two homes on the property. We find it desirable for two family members to reside on the same property.

We do not alter the valuations of the homes of \$61,400 and \$60,000 respectfully.

We do reduce the valuation of the land by 5% to \$162,245.

The basic assessment for a 150' X 150' waterfront lot located on that shore of Sebago Lake is \$1400 per waterfront foot.

The O'Briens' property has 150' waterfront, and its average depth is approximately 260'. Because of the depth of the lot, it should be assessed 13% more than an average lot. It would have been assessed at \$237,300 if there were no unusual factors. However, two unusual factors depreciate the value of the land.

The Town reduced its basic assessment by 15% due to a right-of-way which passes near the middle of the land and reduced it another 15% due to water frontage problems.

We Commissioners find that the 15% reduction for the right-of-way is fair. Vehicles travelling on the right-of-way inhibit the privacy of the O'Briens and may be a minor nuisance, but the presence of the right-of-way and vehicles travelling over it do not prevent the O'Briens from using their land on the uninhabited side of the right-of-way. We feel that the Town's 15% reduction for the right-of-way is fair.

The Commissioners feel that the rocky and muddy waterfront and the deteriorated condition of the retaining wall lessen the value of the land by 20%. The retaining wall should be repaired under Department of Environmental Protection guidelines. The wall performs a very important function in keeping lake water from eroding the land, but it will have to be repaired or replaced in the near future. The Commissioners find that the evaluation of the land should be reduced by 20%, rather than only 15%, because of the damaged retaining wall and the rocks and mud along the waterfront.

Hence, the Commissioners reduce the value of the land to \$155,985.00, and then adds \$8,000.00 for the septic tank and water systems in the two houses. The final assessment of the land is \$163,985.00 and the assessed value to the two houses is \$121,400.00.

This decision may be appealed to the Superior Court of the County of Cumberland pursuant to Rule 80 B of the Maine Rules of Civil Procedure.

Dated at Portland Maine this 10th day of August 1992.

Board of County Commissioners

Richard D. Hewes

Richard D. Hewes, Chairman

Gary E. Plummer

Gary E. Plummer

(G)

	<u>Sebago Haven Rd</u>	<u>Ring Landing Road</u>	<u>Ring Landing Rd Notes</u>
Road Condition	Year Round Use	Seasonal Only - minimally passable	Approx. half mile of Unimproved Road Town Emergency Vehicles will not use road due to condition
Access To Properties	Directly via Sebago Haven Rd.	ROW across 5 properties 168 across adjacent 162 property	168 has no direct access to Ring Landing Rd. Access is via ROW across 162 (10' from their door)
Road Maintenance Costs	Paid by full Association (21 homes plus Marina)	All costs borne by 2 properties (168 & 162)	Currently \$2000+/year to keep road in minimum passable condition
Winter Plowing	Town of Casco at no charge	NONE - refused by town	Does not meet minimum town requirements
Cost To Upgrade To Plowable Condition	NA - Meets Requirements	\$400,000 + (est)	2014 Contractor quote of \$207,000, excluding engineering, planning & surveying costs, legal & permit fees Would require permission of all 5 property owners

APPENDIX B
Quote for Upgrade to Ring Landing Road

CORB CONSTRUCTION INC. CUSTOM HOMES
PO BOX 1267 RAYMOND, ME. 04071 PHONE (207) 655-9676 E-MAIL clcorb@maine.rr.com

10/31/13

ESTIMATE FOR ROAD IMPROVEMENT

TO: DAVE SMITH
RE: IMPROVE CAMP ROAD FOR YEAR ROUND USE
LOCATION: RING LANDING ROAD, SOUTH CASCO, ME

DESCRIPTION: Cost to improve Ring Landing Road from the beginning of the Basselette property to the Smith property on the shore of Sebago Lake

SUMMARY: Approximate distance for improvement is 2,000 feet. Currently the road travels through the Basselette property in common with their driveway. The road also crosses the O'Brien property on the shore of the lake in common with their driveway. The section between is basically an unimproved woods road that is not passable in the winter months and is subject to continuous maintenance due to poor construction.

SPECIFICATIONS:

1. Cut trees either side of the existing road to open an 18' right of way.
2. Pull and remove all stumps, roots and organic debris.
3. Excavate all material from the center 12' of the cleared area down to the point where loam and all surface humus have been removed.
4. Cut 3' drainage swales on either side of the 12' road bed.
5. Install and grade 8"-12" of bank run gravel and surface with 4" of 1 1/2" crushed gravel.
6. Install culverts as necessary and slope drainage swales to drain to culverts.
7. Treat drainage swales with rip rap at steep slopes and seed & fertilizer in flat and gently sloping areas.
8. All disturbed areas to receive DEP approved erosion control measures.

ESTIMATED COST FOR ABOVE WORK: \$207,000.00

NOT INCLUDED IN THE ESTIMATE:

1. Surveying.
2. Engineering.
3. Legal research of the existing right of way.
4. Approvals from neighbors for improvements in the road where it crosses their land.

APPENDIX B
Quote for Upgrade to Ring Landing Road

5. Town, State, Department of Environmental Protection, Portland Water District permits.
6. Costs involving planning, permitting, representation at meetings etc.

This document is for estimating purposes only. If you would like to pursue the project further please let us know.

It should be understood that a project of this nature usually involves extensive engineering work which can considerably add to the cost.

Clifford L. Corb
President
Corb Construction Inc.

David P. Silk, Esq.
dsilk@curtisthaxter.com

April 8, 2014

CERTIFIED MAIL; RETURN RECEIPT REQUESTED

Paul McKenney, Assessor
Town of Casco
635 Meadow Road
Casco, ME 04015

RE: **Abatement Applications: Tom & John O'Brien, 162 Ring Landing Road
David & Rodney Smith, 168 Ring Landing Road**

Dear Assessor McKenney:

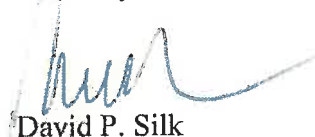
I represent Tom and John O'Brien and David and Rodney Smith, owners of the above described parcels. Enclosed please find their respective abatement applications, together with supporting materials.

By separate cover, I will be sending to you a Freedom of Access request with respect to the 2013 revaluation. It is not clear to me why these properties were placed in the "SL" neighborhood as opposed to the "SH" neighborhood. It appears to me the properties should be placed in the "SH" neighborhood as they are not served by the road that provides access to the SL properties. In addition, it does not appear that the assessment took into account the fact that the properties are accessed over a 2000 foot unimproved right of way.

Once you review the material, my clients and I would like to meet with you to discuss the abatement applications.

I look forward to meeting with you.

Sincerely,



David P. Silk

DPS/ml

Enclosures: O'Brien Abatement Application
Smith Abatement Application

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

(Title 36 M.R.S.A., Section 841)

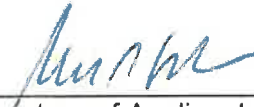
This application must be signed and filed with the municipal assessor(s). A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name of Applicant: Tom and John O'Brien
2. Mailing Address: c/o David P. Silk, Curtis Thaxter, P.O. Box 7320, Portland, ME
3. Property Address or Map/Lot: 162 Ring Landing Road
4. Telephone number for applicant (207) 774-9000
5. Tax year for which abatement is requested: 2013-14
6. Assessed valuation of real estate: \$543,000
7. Assessed valuation of personal property: n/a
8. Abatement requested in real estate valuation: Not less than \$189,954
9. Abatement requested in personal property valuation: n/a
10. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes): See attached.

To the assessing authority of the Municipality of Casco

In accordance with the provisions of Title 36 M.R.S.A., Section 841, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

Date April 8, 2014



Signature of Applicant
David P. Silk, Esq.
Attorney for Tom and John O'Brien

Attachment A 162 Ring Landing Road

1.0 Overview:

We believe that our property located at 162 Ring Landing Road has been over assessed in the latest assessment due to incorrectly applied Neighborhood/Street Index (St. Idx) and Condition Factor (C. Factor) with respect to similar properties in adjacent areas. Applying the correct Neighborhood/Street Index and taking into account that access to the property occurs over a 2000 foot unimproved right of way, that is not plowable in the winter and the cost of maintaining is shared with one other property owner, the assessed value should be \$353,046.

Street/Neighborhood Index (SH vs SL) – 162 Ring Landing Road should be considered part of the same “neighborhood” as properties on Sebago Haven Road. Sebago Haven Road is physically connected to Ring Landing Road, several property owners at the end of Sebago Haven Road have rights of way across Ring Landing Road and we share the same immediate waterfront as the parcels at the end of Sebago Haven Road, all of which have an index of SH. The views, quality of the waterfront and section of the lake we are located on are identical to those parcels classified at SH. There is no significant geographical boundary between the areas. There are also properties of comparable size on Sebago Haven Road (one only 3 properties away). Therefore we believe the Neighborhood/Street Index (St. Idx) for our property is more appropriately SH (with an adjustment factor of 6.3) – the same as those properties on Sebago Haven Road.

C-Factor – According to Vision Government Solutions (“Vision”), a C-factor of 1.00 was applied to our property. We do not believe this takes into account access to the property and across the property. We do not believe that this adequately accounts for two factors: (1) the condition of Ring Landing Road, the last 2000 feet of which is an unimproved right of way through the woods, currently passable when the way is not covered with snow and ice and is dry. The use of the way necessitates annual maintenance to address washout areas from rains and ruts; (2) the fact that access to the 168 Ring Land Road property is across 162 Ring Landing Road, running within 10 feet of the houses at that address.

An independent estimate (attached) of the cost to upgrade the unimproved portion of Ring Landing Road to the quality equivalent to Sebago Haven and Lakewood roads is \$207,000 (assuming we could obtain agreement from the property owners), plus annual maintenance. This cost would be borne by only the owners of 162 and 168 Ring Landing Road as other properties on Sebago Haven Road with rights of way to Ring Landing Road also have year-round access over Sebago Haven Road and would have no reason to incur this cost. Sole access to our property is Ring Landing Road, use of our property year round requires steps quite different than those properties on adjacent hard pack gravel, maintained year round roads which are plowed and sanded. This condition has not been reflected in the assessment. (Note that we have no right of way over Sebago Haven Road, even though the roads are connected, nor do we have any legal access over Lakewood Road).

2.0 Application of Street Index (St. Idx) and Associated Adjustment Factor:

[Note: The following sections reference a telephone call with Mr. Kevin Williams of Vision Government Solutions, who was returning a call to my neighbor Mr. Rodney Smith and representing the Assessor of the Town of Casco on 20 March 2014.]

Attachment A 162 Ring Landing Road

Waterfront properties along the eastern shore of the Kettle Cove area are assigned a Street Index of either SH (Sebago Haven) or SL (Sebago Lake). Per a telephone conversation with Mr. Williams, the difference in the adjustment factors associated with SH and SL were based upon the desirability of the view of Sebago Lake afforded each individual piece of property, the quality of the waterfront and section of the lake. Figures 1 and 2, excerpted from the Casco Maine Tax Map Index, provide an overview of the properties located in this and indicate the relative location and view of Sebago Lake afforded the subject property relative to the border between SH and SL and other area properties. As indicated in the figures, the border between Street Indexes SH and SL has been located at the property line between 197 Sebago Haven Road and 162 Ring Landing Road.

2.1 Method Used in Determining Street Index and Adjustment Factor for Purposes of Appraisal:

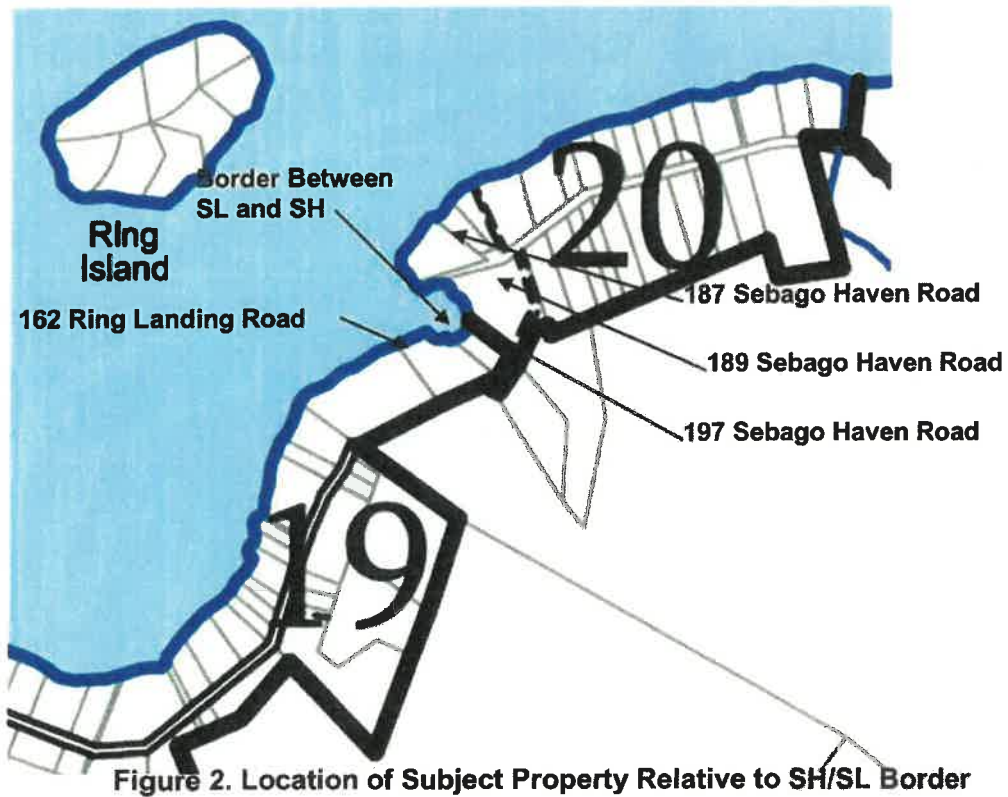
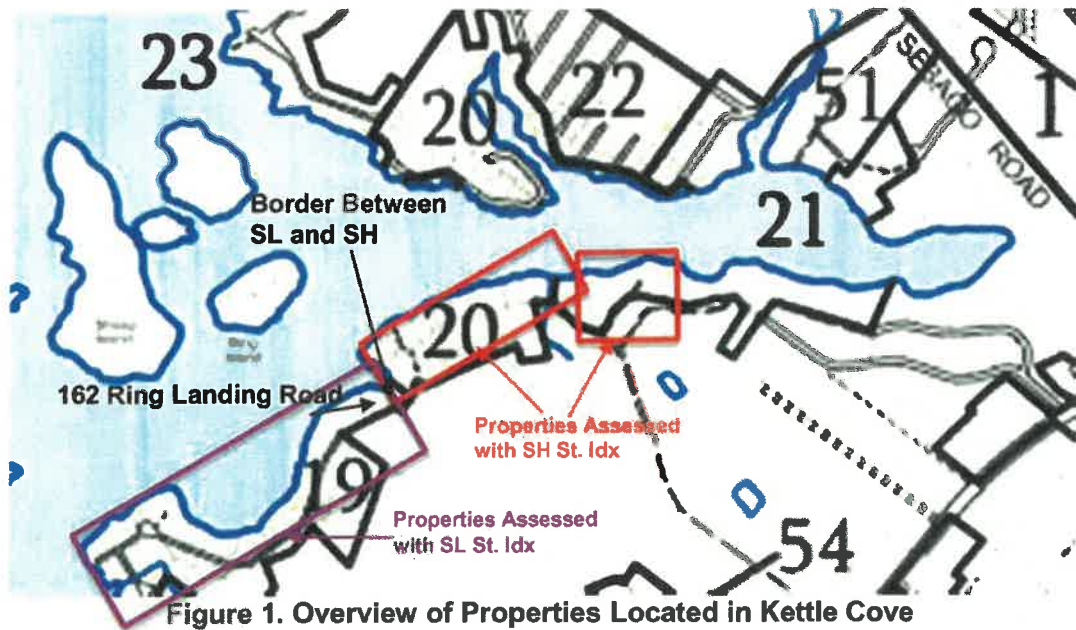
During the above referenced telephone conversation, Mr. Williams stated several times that the location of the border was “arbitrary” because “we had to draw the line somewhere”. Mr. Williams indicated that the significant differential between the adjustment factors associated with SH and SL Street Indexes (6.3 and 8.4, respectively) were based upon the different lakefront views, quality of the waterfront and section of the lake for the residents of Sebago Haven Road versus other lakefront properties on Sebago Lake.

2.2 Appellant’s Position as to Appropriate Application of Street Index and Adjustment Factor:

162 Ring Landing Road should be considered part of the same “neighborhood” as properties on Sebago Haven Road. Sebago Haven Road is physically connected to Ring Landing Road, several property owners at the end of Sebago Haven Road have rights of way across Ring Landing Road and we share the same immediate waterfront as the parcels at the end of Sebago Haven Road, all of which are have an index of SH. The views, quality of the waterfront and section of the lake we are located on are identical and there is no significant geographical boundary between the areas.

The appellant believes that the lakefront view from the subject property must be compared to that of nearby properties with Street Indexes of SH. Referring to Figure 3, it is apparent that the view of the main body of Sebago Lake from the subject property is blocked by Ring and Sheep Islands. The property does have a partially obstructed view of the southern Dingley Islands and Raymond Cape beyond, due to the heavily wooded nature of the property.

Attachment A 162 Ring Landing Road



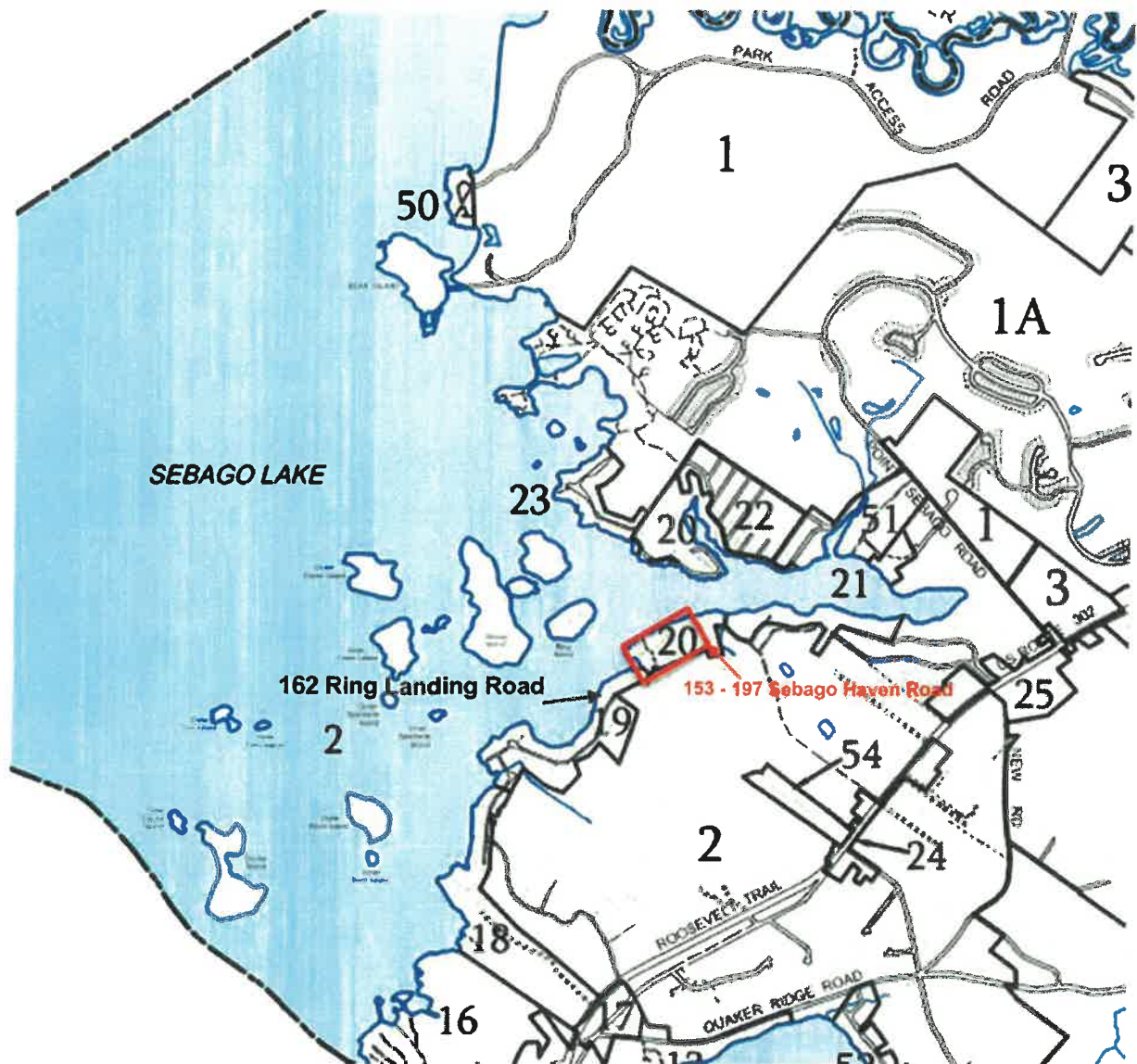


Figure 3. Lakefront Views of Kettle Cove Properties

By comparison, 189 and 187 Sebago Haven Road, which are located a mere 3 and 4 lots away from the subject property, have unobstructed views of the Dingley Islands and Raymond Cape. The body of water to which they have access is obviously identical. Additionally, the waterfront properties located between 185 and 153 Sebago Haven Road have views of the main body of Sebago Lake through the channel between the mainland and Sheep Island. All of these properties have Street Indexes of SH.

Given the physical connection between Ring Landing Road and Sebago Haven Road (although the subject property has no legal right of access across Sebago Haven Road), that we share the same immediate waterfront as parcels on Sebago Haven Road and that no such physical connection exists between Ring Landing Road and Lakewood Road, a Street Index of SH should be applied to the subject property, along with the associated adjustment factor of 6.3.

3.0 Condition Factor (C. Factor) Assigned to Subject Property:

Per Vision Government Solutions documentation, Condition Factor is defined as: "C. Factor: Condition factor is another multiplier to the equation that is put on the property for special circumstances and/or conditions about the land. For example, a property with a right-of-way across it or a shared driveway with another, or excessive wetlands or topography issues. These issues, depending on severity, can generate a condition factor that decreases the value of the property. Generally, a notation will be made as to why the condition factor was applied." The Condition Factor applied to the subject property is 1.00.

3.1 Appellant's Position as To Appropriate Condition Factor:

Road Access - The C. Factor obviously fails to account for road access limitations or the condition of Ring Landing Road and the practical differences between access to the property and the other parcels within SH (or SL). This property is served by a 2000 foot unimproved road the cost of which is shared with one other property owner. It is not use either Sebago Haven Road or Lakewood Road. Ring Landing Road is the sole means of access to the subject property. Referring to Town of Casco Property Maps #2 and #54 (Figures 4 and 5), it is clear that the improved portion of Ring Landing Road terminates at the border between Map 2, Lots 9A and 11, and Map 54, Lot 6. The extension of Ring Landing Road that services the residence at Map 2, Lot 9A (80 Ring Landing Road) is unpaved, but sufficient for year round access. The approximately 2,000 foot portion of Ring Landing Road that progresses past the residence at 80 Ring Landing Road, across Map 2 Lots 9A and 11 to the subject property is a right of way across an unimproved woods road that given its layout, is not passable by vehicle in the winter months and is subject to continuous maintenance during the summer. Appendix A provides photographs of this section of Ring Landing Road, which extends from the border of Map2, Lot 9A (80 Ring Landing Road) to the subject property. An independent estimate by a contractor of the cost to bring Ring Landing Road up to the equivalent condition and access afforded residents of adjacent roads (Sebago Haven Road and Lakewood Road) is \$207,000. This estimate (Appendix B, attached) includes all current DEP requirements for road construction within the shoreland area and assumes permission of the owners of the property across which the right of way runs. Several properties at the end of Sebago Haven Road have rights of way across Ring Landing Road, however this cost would be borne solely by the owners of 162 and 168 Ring Landing Road, as all other property owners with rights of way across Ring Landing Road have year round, deeded access across Sebago Haven Road, which the subject property does not. In addition,

Attachment A 162 Ring Landing Road

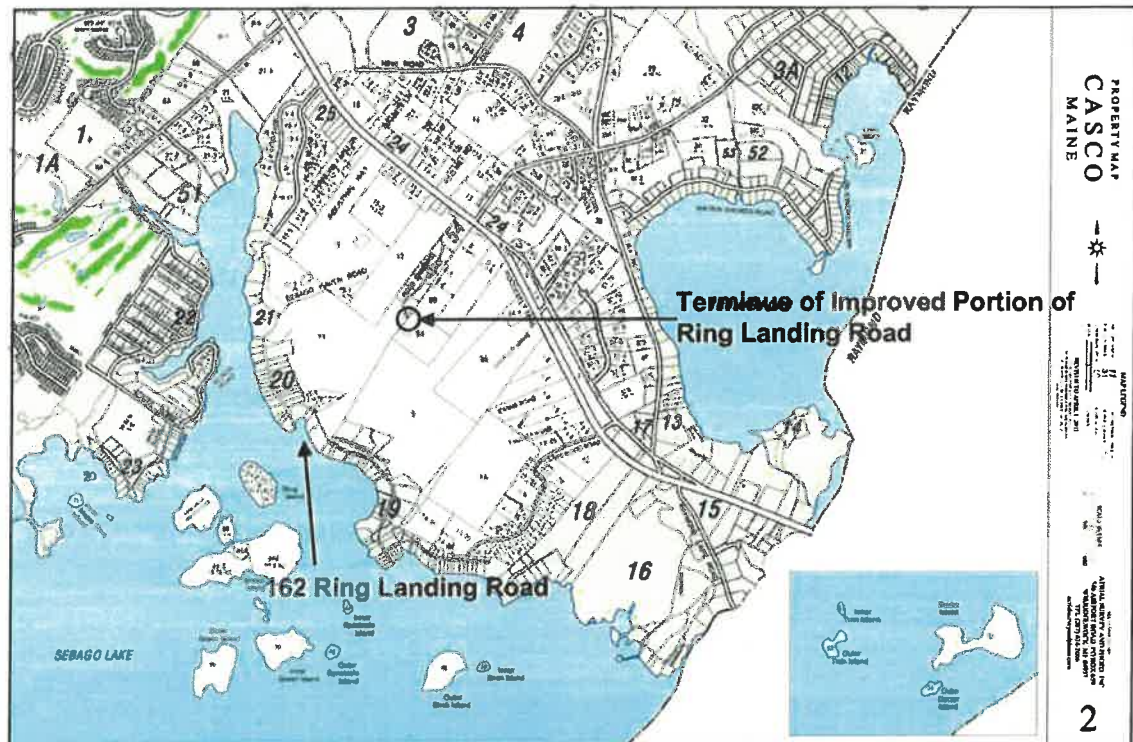


Figure 4. Town of Casco, Maine Property Map 2

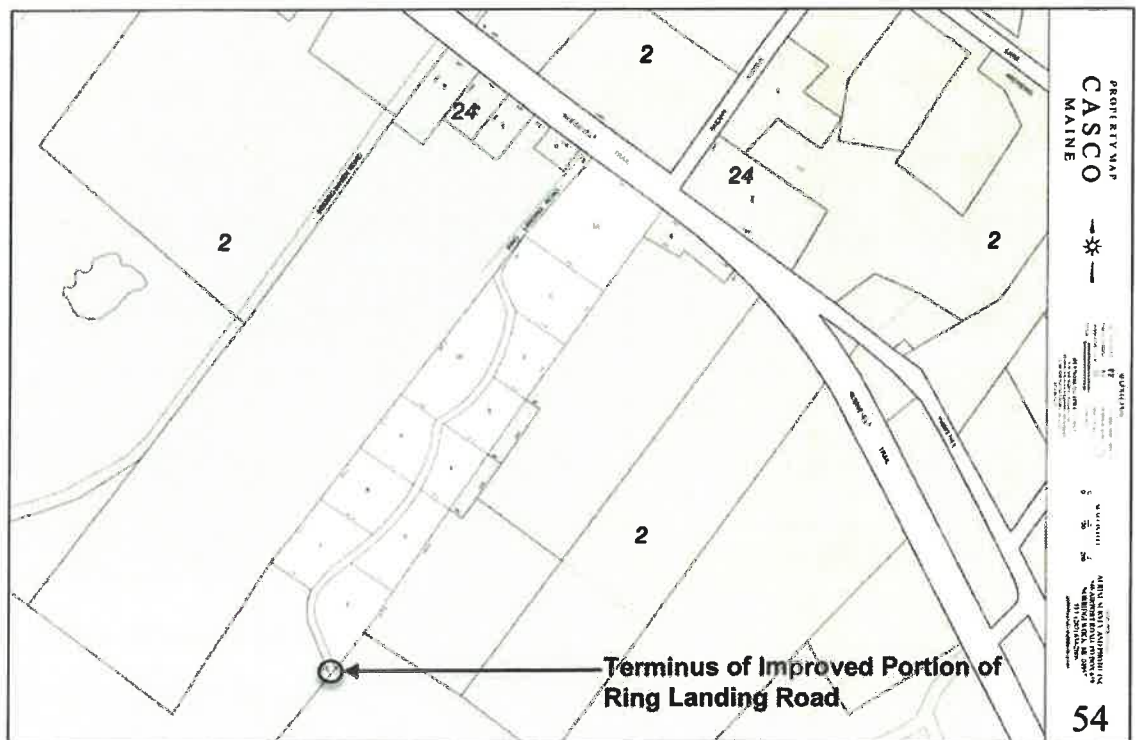


Figure 5. Town of Casco, Maine Property Map 54

these two property owners would bear the sole responsibility for the continuous

Attachment A 162 Ring Landing Road

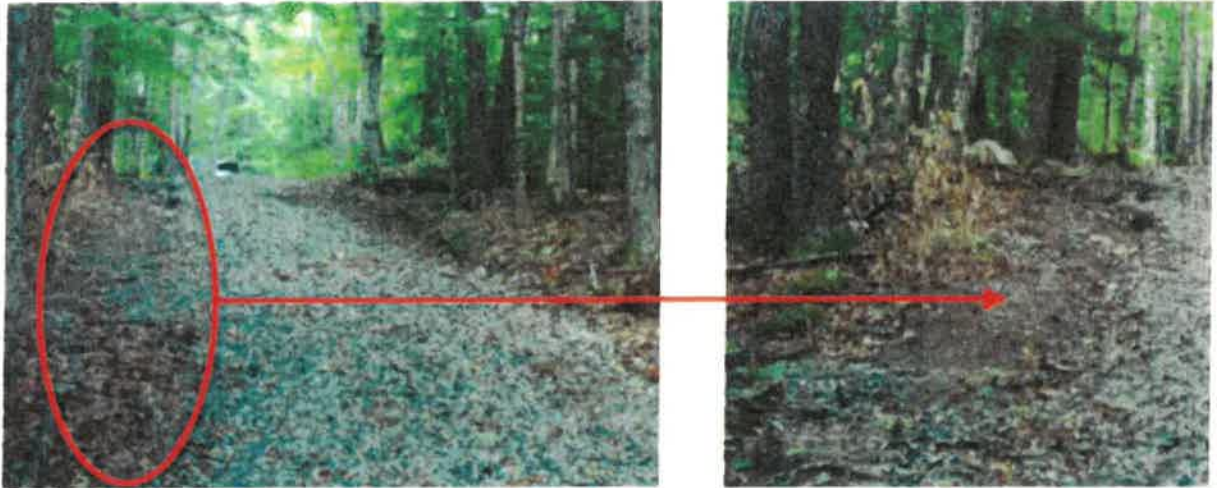
maintenance of this roadway, similar to the composite expenses shared by all residents of Sebago Haven or Lakewood Roads. Given these facts, the appellant believes that the 50% share of the cost of bringing this section of Ring Landing Road up to parity with adjacent roads that they would incur (approximately \$100,000), should be deducted from the assessed value to consistent with assessment methodology employed in the revaluation.

In addition, access to this property is via a right of way across 162 Ring Landing Road which runs within 10 feet of the houses on that property.

4.0 Appellant's Abatement Requested in Real Estate Valuation:

Given the issues stated above, the appellant requests an abatement of \$189,954 to reduce the assessed value of 162 Ring Landing Road to \$353,046 to reflect the above adjustments.

APPENDIX A
Pictures of Ring Landing Road



APPENDIX A
Pictures of Ring Landing Road



APPENDIX A
Pictures of Ring Landing Road



APPENDIX B
Quote for Upgrade to Ring Landing Road

CORB CONSTRUCTION INC. CUSTOM HOMES
PO BOX 1267 RAYMOND, ME. 04071 PHONE (207) 655-9676 E-MAIL clcorb@maine.rr.com

10/31/13

ESTIMATE FOR ROAD IMPROVEMENT

TO: DAVE SMITH
RE: IMPROVE CAMP ROAD FOR YEAR ROUND USE
LOCATION: RING LANDING ROAD, SOUTH CASCO, ME

DESCRIPTON: Cost to improve Ring Landing Road from the beginning of the Basselette property to the Smith property on the shore of Sebago Lake

SUMMARY: Approximate distance for improvement is 2,000 feet. Currently the road travels through the Basselette property in common with their driveway. The road also crosses the O'Brien property on the shore of the lake in common with their driveway. The section between is basically an unimproved woods road that is not passable in the winter months and is subject to continuous maintenance due to poor construction.

SPECIFICATIONS:

1. Cut trees either side of the existing road to open an 18' right of way.
2. Pull and remove all stumps, roots and organic debris.
3. Excavate all material from the center 12' of the cleared area down to the point where loam and all surface humus have been removed.
4. Cut 3' drainage swales on either side of the 12' road bed.
5. Install and grade 8"-12" of bank run gravel and surface with 4" of 1 1/2" crushed gravel.
6. Install culverts as necessary and slope drainage swales to drain to culverts.
7. Treat drainage swales with rip rap at steep slopes and seed & fertilizer in flat and gently sloping areas.
8. All disturbed areas to receive DEP approved erosion control measures.

ESTIMATED COST FOR ABOVE WORK: \$207,000.00

NOT INCLUDED IN THE ESTIMATE:

1. Surveying.
2. Engineering.
3. Legal research of the existing right of way.
4. Approvals from neighbors for improvements in the road where it crosses their land.

APPENDIX B
Quote for Upgrade to Ring Landing Road

5. Town, State, Department of Environmental Protection, Portland Water District permits.
6. Costs involving planning, permitting, representation at meetings etc.

This document is for estimating purposes only. If you would like to pursue the project further please let us know.

It should be understood that a project of this nature usually involves extensive engineering work which can considerably add to the cost.

Clifford L. Corb
President
Corb Construction Inc.

APPLICATION FOR ABATEMENT OF PROPERTY TAXES
(Title 36 M.R.S.A., Section 841)

This application must be signed and filed with the municipal assessor(s). A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name of Applicant: David C. and Rodney A. Smith
2. Mailing Address: c/o David P. Silk, Curtis Thaxter, P.O. Box 7320, Portland, ME
3. Property Address or Map/Lot: 168 Ring Landing Road
4. Telephone number for applicant (207) 774-9000
5. Tax year for which abatement is requested: 2013-2014
6. Assessed valuation of real estate: \$621,800
7. Assessed valuation of personal property: n/a
8. Abatement requested in real estate valuation: Not less than \$257,821
9. Abatement requested in personal property valuation: n/a
10. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes): See attached.

To the assessing authority of the Municipality of Casco

In accordance with the provisions of Title 36 M.R.S.A., Section 841, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

April 8, 2014
Date



Signature of Applicant
David P. Silk, Esq.
Attorney for David & Rodney Smith

Attachment A 168 Ring Landing Road

1.0 Overview:

We believe that our property located at 168 Ring Landing Road has been over assessed in the latest assessment due to incorrectly applied Neighborhood/Street Index (St. Idx) and Condition Factor (C. Factor) with respect to similar properties in adjacent areas. Applying the correct Neighborhood Index and taking into account that access to the property occurs over a 2000 foot unimproved right of way, that is not plowable in the winter and the cost of maintaining is shared with one other property owner, the assessed value should be \$363,979.

Street/Neighborhood Index (SH vs SL) – 168 Ring Landing Road should be considered part of the same “neighborhood” as properties on Sebago Haven Road. Sebago Haven Road is physically connected to Ring Landing Road, several property owners at the end of Sebago Haven Road have rights of way across Ring Landing Road and we share the same immediate waterfront as the parcels at the end of Sebago Haven Road, all of which have an index of SH. The views, quality of the waterfront and section of the lake we are located on are identical to those parcels classified at SH. There is no significant geographical boundary between the areas. There are also properties of comparable size on Sebago Haven Road (one only 3 properties away). Therefore we believe the Neighborhood/Street Index (St. Idx) for our property is more appropriately SH (with an adjustment factor of 6.3) – the same as those properties on Sebago Haven Road.

C-Factor – According to Vision Government Solutions (“Vision”), a C-factor of 1.20 was applied to our property to account for excess waterfront. Other properties of similar size on both Sebago Haven Road and Lakewood Road have factors applied of 1.10 to account for this. We believe this should be adjusted to 1.10 for waterfront.

In addition, per Vision, this factor was reduced from 1.20 to 1.15 to account for “access”. We do not believe that this adequately accounts for (1) the condition of Ring Landing Road, the last 2000 feet of which is an unimproved right of way through the woods, currently passable when the way is not covered with snow and ice and is dry. The use of the way necessitates annual maintenance to address washout areas from rains and ruts, and (2) the fact that access to our property is across 162 Ring Landing Road, running within 10 feet of the houses at that address.

An independent estimate (attached) of the cost to upgrade the unimproved portion of Ring Landing Road to the quality equivalent to Sebago Haven and Lakewood roads is \$207,000 (assuming we could obtain agreement from the property owners), plus annual maintenance. This cost would be borne by only the owners of 162 and 168 Ring Landing Road as other properties on Sebago Haven Road with rights of way to Ring Landing Road also have year-round access over Sebago Haven Road and would have no reason to incur this cost. Sole access to our property is Ring Landing Road, use of our property year round requires steps quite different than those properties on adjacent paved roads which are plowed and sanded. This condition has not been reflected in the assessment. (Note that we have no right of way over Sebago Haven Road, even though the roads are connected, nor do we have any legal access over Lakewood Road).

2.0 Application of Street Index (St. Idx) and Associated Adjustment Factor:

Attachment A 168 Ring Landing Road

[Note: The following sections reference a telephone call with Mr. Kevin Williams of Vision Government Solutions, who was returning a call to Mr. Rodney Smith and representing the Assessor of the Town of Casco on 20 March 2014.]

Waterfront properties along the eastern shore of the Kettle Cove area are assigned a Street Index of either SH (Sebago Haven) or SL (Sebago Lake). Per a telephone conversation with Mr. Williams, the difference in the adjustment factors associated with SH and SL were based upon the desirability of the view of Sebago Lake afforded each individual piece of property, the quality of the waterfront and section of the lake. Figures 1 and 2, excerpted from the Casco Maine Tax Map Index, provide an overview of the properties located in this and indicate the relative location and view of Sebago Lake afforded the subject property relative to the border between SH and SL and other area properties. As indicated in the figures, the border between Street Indexes SH and SL has been located at the property line between 197 Sebago Haven Road and 162 Ring Landing Road.

2.1 Method Used in Determining Street Index and Adjustment Factor for Purposes of Appraisal:

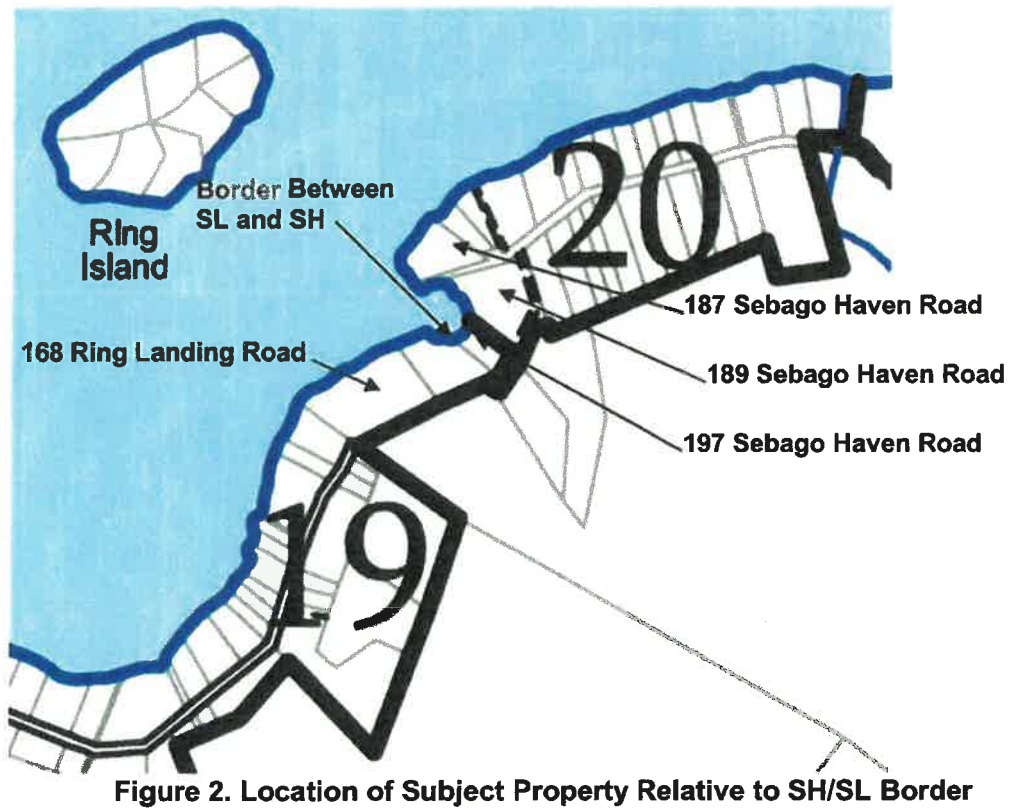
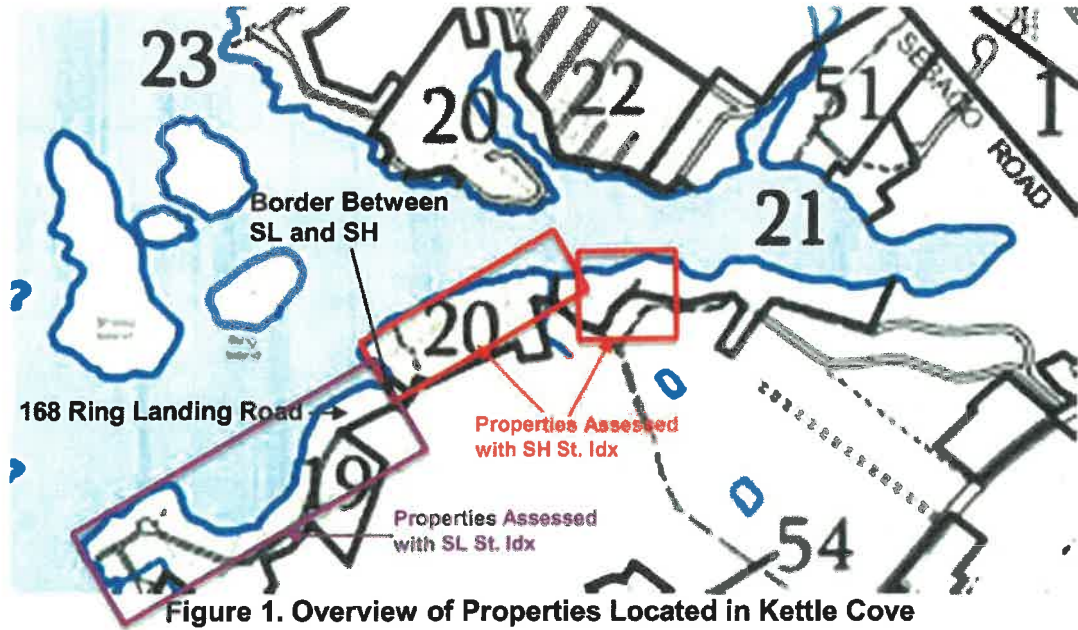
During the above referenced telephone conversation, Mr. Williams stated several times that the location of the border was “arbitrary” because “we had to draw the line somewhere”. Mr. Williams indicated that the significant differential between the adjustment factors associated with SH and SL Street Indexes (6.3 and 8.4, respectively) were based upon the different lakefront views, quality of the waterfront and section of the lake for the residents of Sebago Haven Road versus other lakefront properties on Sebago Lake.

2.2 Appellant's Position as to Appropriate Application of Street Index and Adjustment Factor:

168 Ring Landing Road should be considered part of the same “neighborhood” as properties on Sebago Haven Road. Sebago Haven Road is physically connected to Ring Landing Road, several property owners at the end of Sebago Haven Road have rights of way across Ring Landing Road and we share the same immediate waterfront as the parcels at the end of Sebago Haven Road, all of which have an index of SH. The views, quality of the waterfront and section of the lake we are located on are identical and there is no significant geographical boundary between the areas.

The appellant believes that the lakefront view from the subject property must be compared to that of nearby properties with Street Indexes of SH. Referring to Figure 3, it is apparent that the view of the main body of Sebago Lake from the subject property is blocked by Ring and Sheep Islands. The property does have a partially obstructed view of the southern Dingley Islands and Raymond Cape beyond, due to the heavily wooded nature of the property.

Attachment A 168 Ring Landing Road



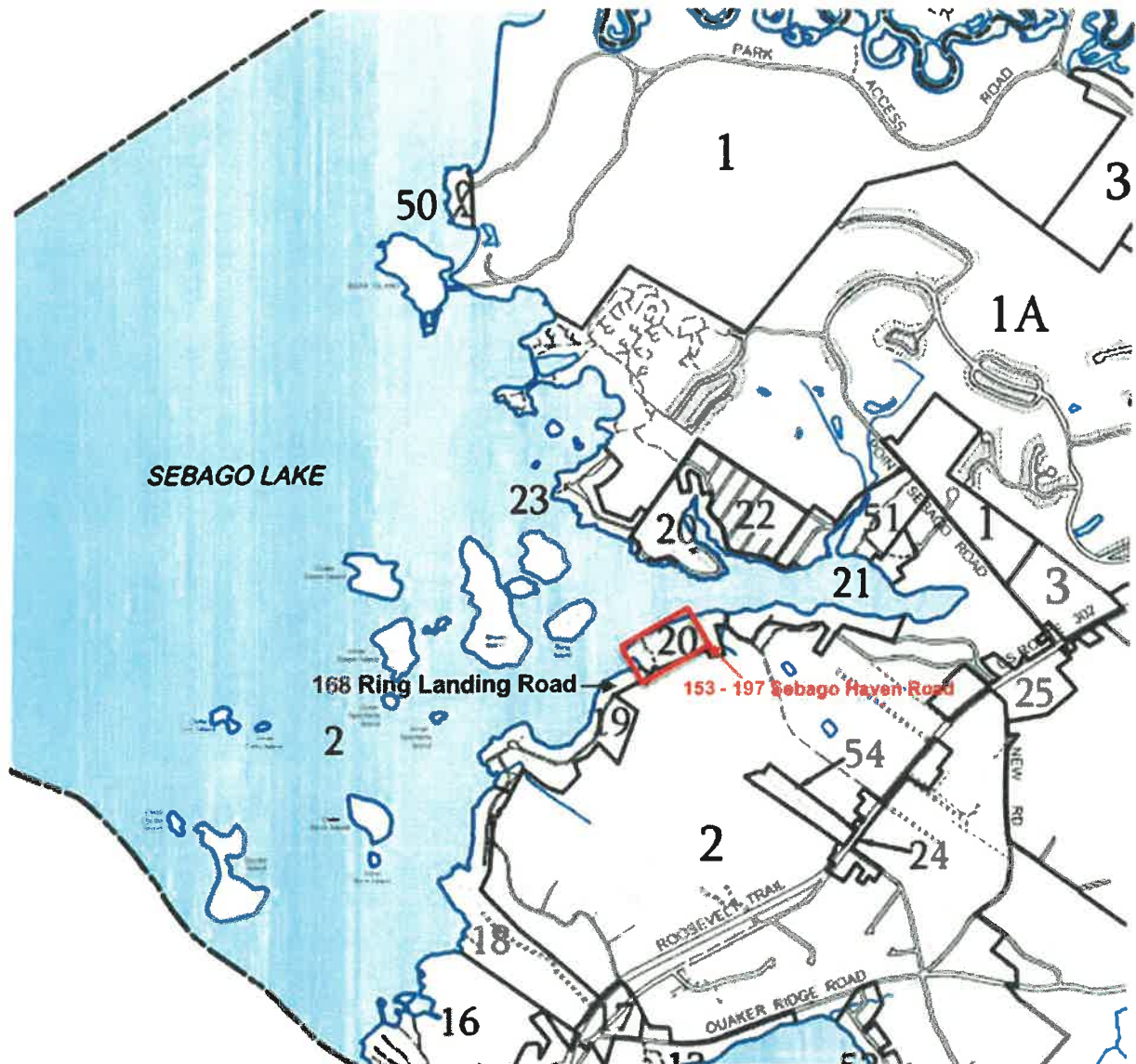


Figure 3. Lakefront Views of Kettle Cove Properties

By comparison, 189 and 187 Sebago Haven Road, which are located a mere 3 and 4 lots away from the subject property, have unobstructed views of the Dingley Islands and Raymond Cape. The body of water to which they have access is obviously identical. Additionally, the waterfront properties located between 185 and 153 Sebago Haven Road have views of the main body of Sebago Lake through the channel between the mainland and Sheep Island. All of these properties have Street Indexes of SH.

Given the physical connection between Ring Landing Road and Sebago Haven Road (although the subject property has no legal right of access across Sebago Haven Road), that we share the same immediate waterfront as parcels on Sebago Haven Road and that no such physical connection exists between Ring Landing Road and Lakewood

Road, a Street Index of SH should be applied to the subject property, along with the associated adjustment factor of 6.3.

3.0 Condition Factor (C. Factor) Assigned to Subject Property:

Per Vision Government Solutions documentation, Condition Factor is defined as: "C. Factor: Condition factor is another multiplier to the equation that is put on the property for special circumstances and/or conditions about the land. For example, a property with a right-of-way across it or a shared driveway with another, or excessive wetlands or topography issues. These issues, depending on severity, can generate a condition factor that decreases the value of the property. Generally, a notation will be made as to why the condition factor was applied." The Condition Factor applied to the subject property is 1.15 for the first acre, and 1.0 for the remaining 0.67 acre.

3.1 Method Used in Determining Condition Factor for Purposes of Assessment

Per Mr. Williams, the C. Factor of 1.15 applied to the first acre of land of the subject property was determined by applying a 20% premium for "Excess Waterfront" and a 5% reduction to account for road access limitations. Mr. Williams also indicated that properties with peninsular topography were also assessed C. Factor premiums, although the value of these premiums was not provided. Notations on the assessment card for 168 Ring Landing Road are "ROW/EXCESS WF/ACCESS".

3.2 Appellant's Position as To Appropriate Condition Factor:

"Excess Waterfront" - A comparison of surrounding properties with similar, large shorefront dimensions is provided in Table 1. As can be seen, the C. Factor premium assigned to the subject property is higher than comparable properties. While the definition of what constitutes "excess waterfront" has not been made available to the appellant, it appears from the data that 200 feet of waterfront is considered "excess" given the notation on the property record card of 256 Lakewood Road. The data also indicates that at most a 10% premium is assessed on properties with excess waterfront from 200 feet all the way up to 364 feet, as evidenced by the C. Factor applied to 187 Sebago Haven Road, 256 Lakewood Road and 10 Tranquil Cove. Given these facts, the appellant believes that no greater than a 10% C. Factor premium is appropriate for the subject property to account for "excess" waterfront only, versus the 20% currently assessed, in order to achieve parity with other surrounding properties.

Attachment A 168 Ring Landing Road

Table 1. Comparison to Other Lots with Large Shorefront Dimensions

Address	Map/Lot	Approximate Shore Frontage	Property Record Card Indicates "Excess Waterfront"	Shoreline Topography	Condition Factor
133 Sebago Haven Road	0021/0016	~ 250 Feet*	No	Rocky Shore	1.0
187 Sebago Haven Road	0020/0011	250 Feet	Yes	Peninsula with Sandy Beach	1.1
189 Sebago Haven Road	0020/0008	~ 200 Feet*	No	Grass Lawn to Waters Edge	1.0
168 Ring Landing Road	0019/0055-2	315 Feet	Yes	Rocky Shore	1.2**
256 Lakewood Road	0019/0052	200 Feet	Yes	Rocky Shore	1.1
10 Tranquil Cove	0019/0037	364 Feet	Yes	Rocky Shore	1.1

* Approximate Shore Frontage Estimated from Town of Casco Property Tax Map #20 Using the Integral Scale Datum

** Condition Factor Applied Due to Shorefront Dimensions

Road Access - With respect to the reduction applied to the C. Factor to account for road access limitations, the appellant believes that this reduction from 1.2 to 1.15 does not sufficiently account for the condition of Ring Landing Road and the significant restrictions that it places on the use of said property. This property is served by a 2000 foot unimproved road the cost of which is shared with one other property owner. It is not maintained or plowed by the Town. The 168 Ring Landing property has no legal right to use either Sebago Haven Road or Lakewood Road. Ring Landing Road is the sole means of access to the subject property.

Referring to Town of Casco Property Maps #2 and #54 (Figures 4 and 5), it is clear that the improved portion of Ring Landing Road terminates at the border between Map 2, Lots 9A and 11, and Map 54, Lot 6. The extension of Ring Landing Road that services the residence at Map 2, Lot 9A (80 Ring Landing Road) is unpaved, but sufficient for year round access. The approximately 2,000 foot portion of Ring Landing Road that progresses past the residence at 80 Ring Landing Road, across Map 2 Lots 9A and 11 to the subject property is a right of way across an unimproved woods road that given its layout, is not passable by vehicle in the winter months and is subject to continuous maintenance during the summer. Appendix A provides photographs of this section of Ring Landing Road, which extends from the border of Map 2, Lot 9A (80 Ring Landing Road) to the subject property.

An independent estimate of the cost to bring Ring Landing Road up to the equivalent condition and access afforded residents of adjacent roads (Sebago Haven Road and Lakewood Road) is \$207,000. This estimate (Appendix B, attached) includes all current DEP requirements for road construction within the shoreland area and assumes permission of the owners of the property across which the right of way runs. Several properties at the end of Sebago Haven Road have rights of way across Ring Landing Road, however this cost would be borne solely by the owners of 162 and 168 Ring Landing Road, as all other property owners with rights of way over Ring Landing Road have year round, deeded access over Sebago Haven Road, which the subject property

Attachment A 168 Ring Landing Road

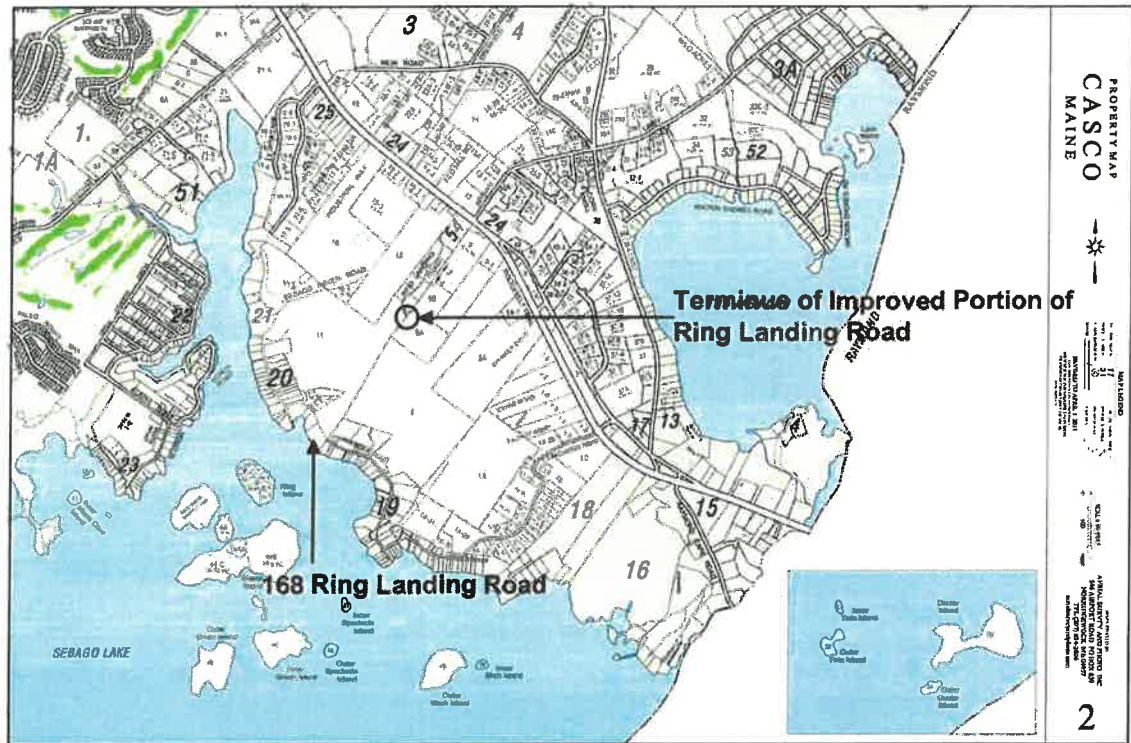


Figure 4. Town of Casco, Maine Property Map 2

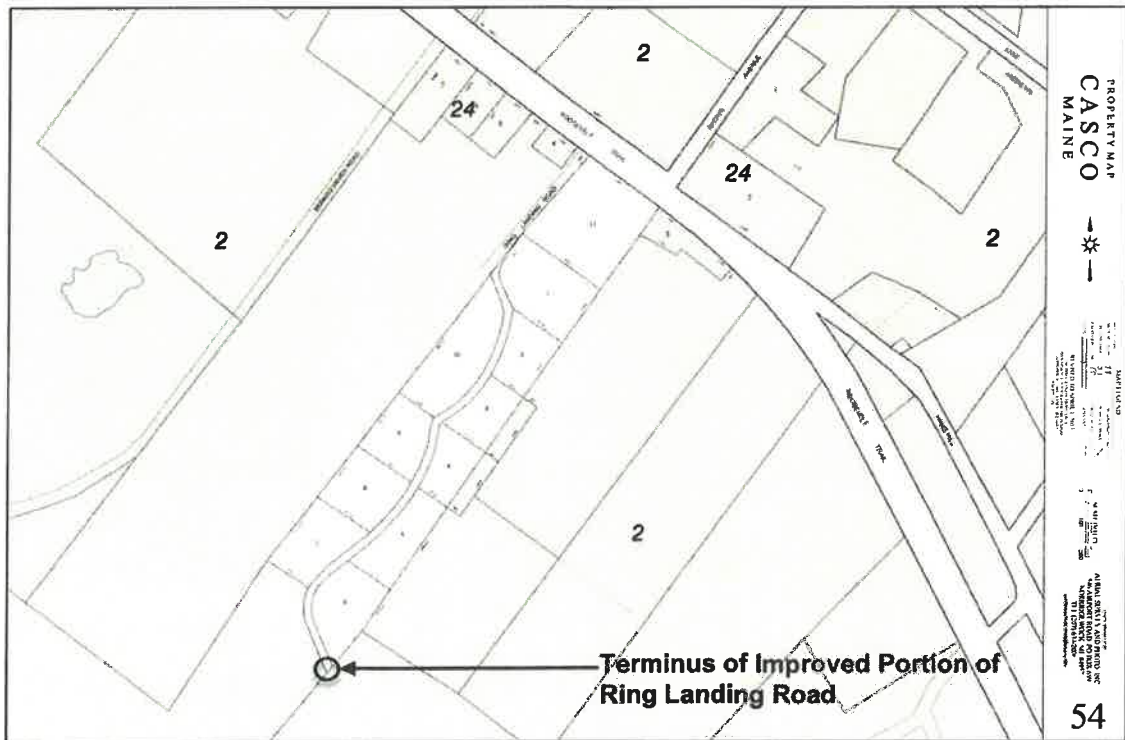


Figure 5. Town of Casco, Maine Property Map 54

does not. In addition, these two property owners would bear the sole responsibility for

Attachment A 168 Ring Landing Road

the continuous maintenance of this roadway, similar to the composite expenses shared by all residents of Sebago Haven or Lakewood Roads. Given these facts, the appellant believes that the 50% share of the cost of bringing this section of Ring Landing Road up to parity with adjacent roads that they would incur (approximately \$100,000), should be deducted from the assessed value to be consistent with the assessment methodology employed in the revaluation.

In addition, access to this property is via a right of way across 162 Ring Landing Road which runs within 10 feet of the houses on that property.

4.0 Appellant's Abatement Requested in Real Estate Valuation:

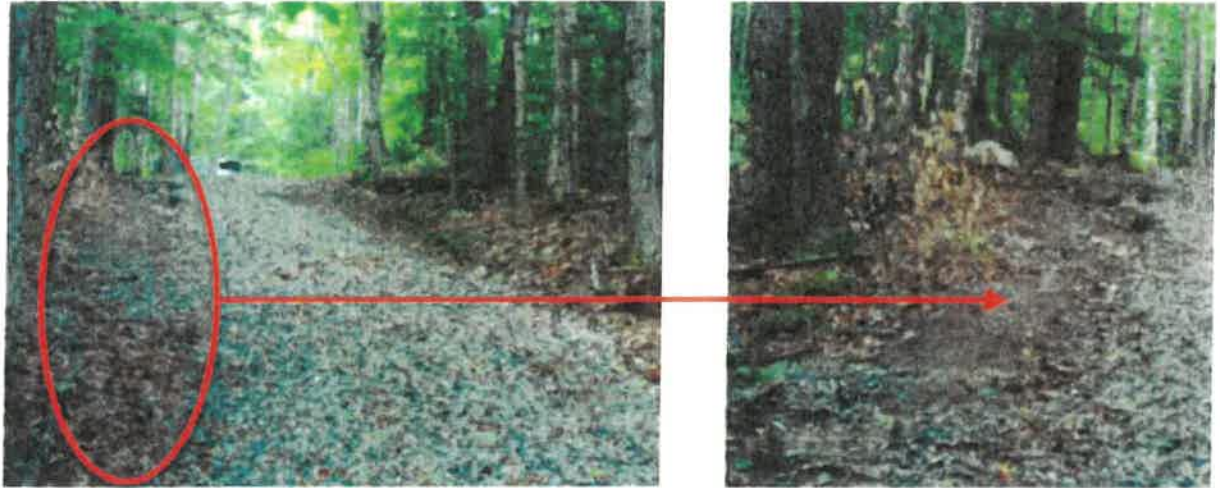
Given the issues stated above, the appellant requests an abatement of \$257,821, to reduce the assessed value of 168 Ring Landing Road to \$363,979, as detailed in Table 2.

Attachment A 168 Ring Landing Road

Table 2. Details of Abatement Requested in Real Estate Valuation

Units	Unit Price	L Factor	S:A	Acre Disc	G. Factor	ST. Idx	Adj.	S Adj Fact	Adj. Unit Price	Land Value
Current Assessment										
43,560	SF	0.64	2.0000	S	1.0000	1.15	SL	8.40	1.00	538,600
0.67	AC	2,000.00	2.0000	S	1.0000	1.00	SL	8.40	1.00	22,500
Total Land Value										561,100
Building Value										60,000
Wood Deck Value										700
Total Property Value										621,800
Requested Revised Assessment										
43,560	SF	0.64	2.0000	S	1.0000	1.1	SH	6.30	1.00	386,395
0.67	AC	2,000.00	2.0000	S	1.0000	1.00	SH	6.30	1.00	16,884
Sub-Total										403,279
Cost to Bring Ring Landing Road Up To Parity With Adjacent Roads										-100,000
Total Land Value										303,279
Building Value										60,000
Wood Deck Value										700
Total Property Value										363,979
Abatement Requested in Real Estate Valuation										257,821

APPENDIX A
Pictures of Ring Landing Road



APPENDIX A
Pictures of Ring Landing Road



APPENDIX A
Pictures of Ring Landing Road



APPENDIX B
Quote for Upgrade to Ring Landing Road

CORB CONSTRUCTION INC. CUSTOM HOMES
PO BOX 1267 RAYMOND, ME. 04071 PHONE (207) 655-9676 E-MAIL clcorb@maine.rr.com

10/31/13

ESTIMATE FOR ROAD IMPROVEMENT

TO: DAVE SMITH
RE: IMPROVE CAMP ROAD FOR YEAR ROUND USE
LOCATION: RING LANDING ROAD, SOUTH CASCO, ME

DESCRIPTON: Cost to improve Ring Landing Road from the beginning of the Basselette property to the Smith property on the shore of Sebago Lake

SUMMARY: Approximate distance for improvement is 2,000 feet. Currently the road travels through the Basselette property in common with their driveway. The road also crosses the O'Brien property on the shore of the lake in common with their driveway. The section between is basically an unimproved woods road that is not passable in the winter months and is subject to continuous maintenance due to poor construction.

SPECIFICATIONS:

1. Cut trees either side of the existing road to open an 18' right of way.
2. Pull and remove all stumps, roots and organic debris.
3. Excavate all material from the center 12' of the cleared area down to the point where loam and all surface humus have been removed.
4. Cut 3' drainage swales on either side of the 12' road bed.
5. Install and grade 8"-12" of bank run gravel and surface with 4" of 1 1/2" crushed gravel.
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8. All disturbed areas to receive DEP approved erosion control measures.

ESTIMATED COST FOR ABOVE WORK: \$207,000.00

NOT INCLUDED IN THE ESTIMATE:

1. Surveying.
2. Engineering.
3. Legal research of the existing right of way.
4. Approvals from neighbors for improvements in the road where it crosses their land.

APPENDIX B
Quote for Upgrade to Ring Landing Road

5. Town, State, Department of Environmental Protection, Portland Water District permits.
6. Costs involving planning, permitting, representation at meetings etc.

This document is for estimating purposes only. If you would like to pursue the project further please let us know.

It should be understood that a project of this nature usually involves extensive engineering work which can considerably add to the cost.

Clifford L. Corb
President
Corb Construction Inc.