

Cumberland County

received  
L.C. 1/17/25  
Posted 1/13/25

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: Dominic & Anita Micale
- 2. ADDRESS OF APPLICANT: 400 Carsley Rd., Harrison, ME 04040
- 3. TELEPHONE NUMBER: 603-479-4345
- 4. NAME, ADDRESS AND TELEPHONE NUMBER OF ATTORNEY/AUTHORIZED AGENT, IF ANY: N/A

5. STREET ADDRESS OF PROPERTY: 400 Carsley Rd. MAP/LOT: 24-0009

6. MUNICIPALITY IN WHICH PROPERTY IS LOCATED: Harrison

7. ASSESSED VALUATION:

(a)	LAND:	<u>\$ 184,000</u>	Homestead exemption
(b)	BUILDING:	<u>\$ 350,000</u>	
(c)	TOTAL:	<u>\$ 534,000 - 25,000 = 509,000</u>	

8. OWNER'S OPINION OF CURRENT VALUE:

(a)	LAND:	<u>\$ }</u> As per Zillow estimate
(b)	BUILDING:	<u>\$ }</u>
(c)	TOTAL:	<u>\$ 350,600</u>

9. ABATEMENT REQUESTED (VALUATION AMOUNT): 509,000 - 350,600 = 158,400  
(#7(c) minus #8(c) = #9)

10. TAX YEAR FOR WHICH ABATEMENT REQUESTED: 2024

11. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION: 0

12. DATE OF ASSESSOR'S DECISION: 11/22/24

13. A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT: Application for Abatement of Property Taxes filed with town (assessors) on time with multiple comp's - 3 House/Land and 3 Land only. See attached Town of Harrison filing.

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 put together very good and specific comp.'s (3 for House/Land and 3 for land only) within Harrison with current Zillow estimates. All of these comp.'s were year built comparable.  
Point #1. Assessor's rejected our "357 Naples Rd." comp. due to non-comparable age. This is a gross mistake. As you can see from our tax card, our home (400 Carsley) was incorrectly dated 1990 as year built. It was built in 1856!! (See Residential Customer Synopsis) So it is a good comp. contrary to the assessor's decision (see page one of Harrison Assessor's Report to us). In fact, that comp. sold that tax year (2024) for \$282,500. Comparable year of build, same acreage and same farmhouse style!

Point #2. The comp. of "381 Maple Ridge" was said to be comparable while the above comp. "357 Naples Rd" was not comparable due to being much older than ours. All three properties are from the 1800's!

15. ESTIMATED TIME FOR PRESENTATION AT HEARING: \_\_\_\_\_

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.

1/10/25  
Date

*Dominic Nicolo*  
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."

#14 continued

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."

#3. The assessors doubled our property value with no explanation. We were told we have a mountain view, yet no one can tell us the "formula". This is very subjective and we question the increase as being unreasonable.

#4. Our valuation went from ~~\$238~~<sup>192k</sup> \$213,800 to 509,000 (2023 vs. 2024 tax year). Our tax went up 42%. This seems unreasonable for an average 1850 farmhouse!

15. ESTIMATED TIME FOR PRESENTATION AT HEARING: \_\_\_\_\_

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

\_\_\_\_\_  
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."

**Residential Customer Synopsis**

**400 Carsley Road, Harrison, Maine 04040**

MLS#: **1114604** Nbrhd/Assoc:  Assoc. Fee/:  List Price: **\$**  
 Status: **Active** County: **Cumberland** Seasonal: **No** Original Price: **\$**  
 Directions: **From Office Route 35 to Right on Carsley follow to end, Property on Left See Sign, Property is located on corner of Carsley and Maple Ridge.**



General Information

SubType: **Single Family**  
 Rooms: **8**  
 Beds: **4** Baths: **1/1**  
 Style: **Farmhouse, New Englander, Other Style**  
 Year Built: **1850**  
 Surveyed: **No**  
 Road Frontage+/-: **No**

Sqft Fin Abv Grd+/-: **2,932**  
 Sqft Fin Blw Grd+/-: **0**  
 Sqft Fin Total+/-: **2,932**  
 Source of Sqft: **Public Record**  
 Lot Size+/-: **5 acres**  
 Source of Lot Size: **Other**  
 Zoning: **Residential**

Water Information

Waterfront: **No**  
 Wtr Frontage Amt+/-:   
 Waterfront Owned+/-:   
 Waterfront Shared+/-:

Tax/Deed/Community Information  
 Book/Page/Deed: **15731/248/Partia**  
 Map/Block/Lot: **24//9**  
 Full Tax Amt/Yr: **\$2,309/2013**  
 School District:

Interior Information

<u>Room Type</u>	<u>Lvl</u>	<u>Dimensions</u>	<u>Room Features</u>
Bedroom	2		
Bedroom	2		
Bedroom	2		
Bonus	1		Heat Stove
Dining	1		
Family	1		
Kitchen	1		
Living	1		Wood burning Fireplace
Master Bedroom	1		
Office	2		

Appliances: **Dishwasher, Range-Electric, Refrigerator**

Property Features

Site:	<b>Level, Pasture/Field</b>	Construction:	<b>Wood Frame</b>
Driveway:	<b>Gravel</b>	Basement Info:	<b>Dirt, Partial, Slab</b>
Parking:	<b>5-10 Spaces</b>	Foundation Materials:	<b>Fieldstone</b>
Location:	<b>Rural</b>	Exterior:	<b>Wood Siding</b>
Restrictions:		Roof:	<b>Shingle</b>
Rec. Water:		Heat System:	<b>Forced, Hot Air, Stove</b>
Roads:	<b>Paved, Public</b>	Heat Fuel:	<b>Gas-Bottled, Oil, Wood</b>
Transportation:		Water Heater:	<b>Electric</b>
Electric:	<b>Circuit Breakers</b>	Cooling:	<b>No Cooling</b>
Gas:	<b>Bottled</b>	Floors:	<b>Tile, Wood</b>
Waste Wtr Disp:	<b>Private, Septic Existing On Site</b>	Veh. Storage:	<b>No Vehicle Storage</b>
Water:	<b>Private, Well Existing On Site</b>	Amenities:	<b>1st Floor Bedroom, Deck, Patio, Porch-Screened</b>
Equipment:		Access. Amenities:	
Basement Entry:		View:	<b>Fields, Mountain, Scenic</b>

Remarks



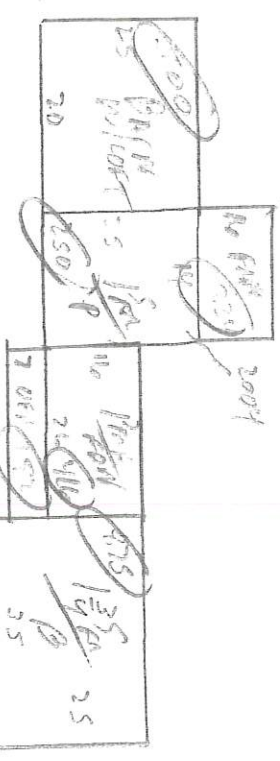
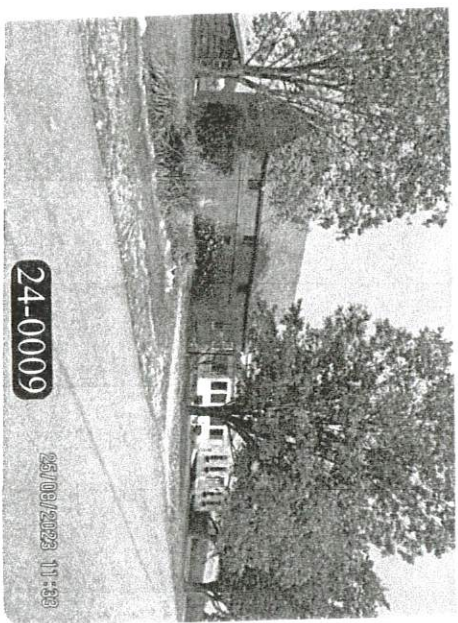
Building Style	5.Garrison	9.Colonial	SF Brmt Living	Fin Brmt Grade	Layout	4.	7.
1.Conv.	6.Split	10.Gambrel	OPEN-5-CUSTOMIZE	2.Inadeq	1.Typical	4.	8.
2.Ranch	7.Contemp	11.Cottage	Heat Type	3.Horrid	2.Horrid	5.	9.
3.R.Ranch	8.Saltbox	12.Other	1.HWBB /Ra	4.Full Fin	4.Full Fin	7.1/4 Unfi	8.
4-Exter			2.HWCI	5.F/Stair	5.F/Stair	8.	9.None
Dwelling Units			3.H.Pump	6.1/2 Unfi	6.1/2 Unfi	9.None	
Other Units			4.Steam	3.3/4 Fin	3.3/4 Fin	9.None	
Stories	4.1.5	7.	Cool Type	Insulation	4.Minimal	7.	8.
1.1	5.1.28	8.	1.Refrig	2.Heavy	5.	8.	9.None
2.2	6.2.5	9.	2.Evapor	3.Capped	6.	9.None	
3.3			3.H.Pump	Unfinished %	4100		
Exterior Walls	5.Stucco	9.Masonry	Kitchen Style	Grade & Factor	1.E Grade	7.AA	
1.Wood Shi	6.Brck/ST	10.Clapboa	1.Modern	2.D Grade	5.A Grade	8.AA+10	
2.Vinyl	7.Cement P	11.Br. B	2.Typical	3.C Grade	6.A+10	9.Same	
3.T111/Dro	8.Log Sift	12.Vertica	3.Old Type	SQFT (Footprint)	875		
4.Asbestos			Bath(s) Style	1.Poor	7.V.G		
Roof Surface	4.Composit	7.Rubber	1.Modern	2.Fair	5.AVG+	8.Etc	
1.Asphalt	5.Wood	8.Other	2.Typical	3.AVG-	6.Good	9.Same	
2.Slate	6.Rollod	9.	3.Old Type	Phys. % Good	700		
3.Metal			# Rooms	Functional Code	1.Incomp	5.	7.
SF Masonry Trim	4.Crawl Sp	8.No Basem	# Bedrooms	1.Incomp	4.Bsmt	8.	9.
OPEN-3-CUSTOM	3.3/4 Brmt	9.No Basem	# Half Baths	Econ. % Good	2.O-Built	5.	8.
OPEN-4-CUSTOM	4.Full Brmt	7.Piers	# Addn Fixtures	1.Income	3.Heat	6.	9.
Year Remodeled	5.Crawl Sp	8.	# Fireplaces	Economic Code	0.None	9.None	7.
Foundation	2.1/2 Brmt	8.		0.None	1.Locator	5.	8.
1.Concrete	3.3/4 Brmt	9.No Basem		1.Locator	2.Encroach	6.	9.
2.C Block	4.Full Brmt	7.Piers		2.Encroach	3.Informed	6.	9.
3.Br/Stone	5.Crawl Sp	8.		3.Informed	4.Vacant	7.	9.
Basement	6.Slab	9.		4.Vacant	5.Furniture	8.	9.
1.1/4 Brmt	7.Piers	9.		5.Furniture	6.Other	9.	
2.1/2 Brmt	8.			6.Other	7.	8.	9.
3.3/4 Brmt	9.No Basem			7.	8.	9.	
Brmt Gar # Cars	7.			8.	9.		
Wet Basement	8.			9.			
2.Damge	5.						
3.Wet	6.						

Date Inspected 9-25-23



Additional, Outbuildings & Improvements

Type	Year	Units	Grade	Cond	Phys.	Funct.	Sound Value
6/1	2001	500	3100	2		80 %	
2/8	2001	500	3100	2		80 %	
6/7	2004	256	4180	4		86 %	
1		416	4115	4		100 %	
1/9		416	4115	4		%	
2/9		182				%	
						%	
						%	
						%	
						%	



Tax Card for  
Property (2 pgs.)

Map Lot

Account

Location

Value

1

MICHAEL ANTONIA M. DOMINIC  
332359332  
Map Lot: 24-003  
400 OSOULEY ROAD

**Property Data**

Neighborhood 1

Tree Growth Year

Front Foot

Depth

Zone/Land Use 1

Secondary Zone

Topography

1. Level  
2. Rolling  
3. Above St  
4. Below St  
5. Low  
6. Swampy  
7.  
8.  
9.

Utilities

1. Public  
2. Water  
3. Sewer  
4. Dr Well  
5. Drug Well  
6. Septic  
7. Cesspool  
8. Shared  
9. None

Street

1. Paved  
2. Semi Imp  
3. Gravel  
4. Proposed  
5.  
6.  
7.  
8.  
9. None

NAME CODE 1

TYPE CODE

**Sale Data**

Sale Date

Price

Sale Type  
1. Land  
2. L & B  
3. Building  
4. Mobile  
5. Other  
6.  
7.  
8.  
9.

Financing  
1. Convent  
2. FHA/VA  
3. Assumed  
4. Seller  
5. Private  
6. Cash  
7.  
8.  
9. Unknown

Validity  
1. Valid  
2. Related  
3. Distress  
4. Split  
5. Partial  
6. Exempt  
7. Renovate  
8. Other  
9.

Verified  
1. Buyer  
2. Seller  
3. Lender  
4. Agent  
5. Pub Rec  
6. MLS  
7. Family  
8. Other  
9.

**Assessment Record**

Year

Land

Buildings

Exempt

Total

Calc.

**Land Data**

Front Foot	Type	Effective Frontage	Depth	Influence Factor	Code	Influence Codes
11. Regular Lot						1. Unimproved
12. Delta Triangle						2. Excess Ftg
13. Naba Triangle						3. Topography
14. Rear Land						4. Size/Shape
15. Miscellaneous						5. Access
						6. Restriction
						7. Open Space
						8. Working Waterf
						9. Conservation E

**Square Foot**

16. Regular Lot  
17. Secondary Lot  
18. Excess land  
19. Condominiums  
20. Miscellaneous

**Square Feet**

30. Water Frontage  
31. Tillable  
32. Pasture  
33. Orchard  
34. FarmSpace Hard  
35. FarmSpace SRW  
36. FarmSpace Mike  
37. TreesGrowth-Soft  
38. TreesGrowth-Mix  
39. TreesGrowth-Har  
40. Wasteland  
41. FarmSpace-Har  
42. Moho Sites  
43. Condo Sites  
44. Lot Improvement  
45. Camp Sites  
46. Gravel Pit

**Fract. Acre**

21. Baseline Imp ( )  
22. Baseline Unitmp( )  
23. Misc ( )  
24. Baseline Imp  
25. Baseline Unitmp  
26. Frontage  
27. 2ND ACRE  
28. Rear Land (2+ )  
29. Rear Land (12+ )

Acres	Acreage/Sites
1.0	200
4.0	

**Total Acreage 5.00**

Inspection Witnessed By:

Date

No./Date Description Date Insp.

Notes:

Harrison



Town Of  
**Harrison** *Maine*

Dominic Micale  
Anita Micale  
400 Carsley Rd  
Harrison, ME 04040

RE: Abatement Application for 400 Carsley Rd (Tax Map 21-0141)

Dear Mr. and Mrs. Micale,

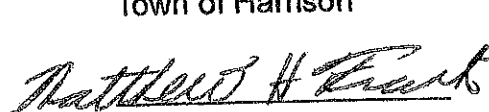
The Town of Harrison received your application for an abatement for 400 Carsley Road (tax map 24-0009) for the 2024/2025 tax year. Your application is seeking an abatement of \$158,400 based on a Zillow estimates. No additional documentation was submitted with the application.

After careful review of your property and Town records, your property is assessed fairly and equitably in comparison to similar properties in the Town of Harrison. The land comparisons listed in your application are assessed without the view factor of the mountains. A comparable property is located 24-0007. The comparison at 381 Maple Ridge Rd, which is comparable, is currently assessed at \$579,200. The comparison at 357 Naples Rd is not comparable due to age, condition, and current construction status.

If you wish to appeal this decision, your next step would be to appeal to the Cumberland County Commission at 142 Federal St, Suite 100, Portland, ME 04101, no later than 60 days from the date of this letter.

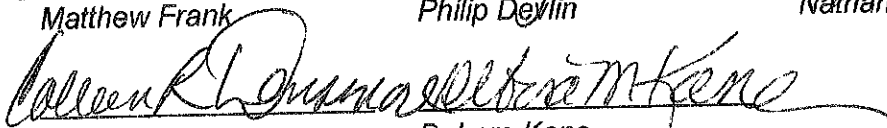
If you have additional questions, please contact the Town of Harrison at 207-583-0923.


Sincerely,  
Board of Assessors  
Town of Harrison

  
Matthew Frank

  
Philip Devlin

  
Nathan Sessions

  
Colleen Densmore

  
Debora Kane

Date: 11-22-24

**INSTRUCTIONS:**

**IN GENERAL:** This application must be filed with the Board of Assessors within 185 days from the date of commitment of the tax to which the objection is being made.

A separate application should be filed for each separately assessed parcel of real estate.

Application should be filed in duplicate.

A taxpayer, to be entitled to request abatement or to appeal from the decision of the local assessors, must have filed a list of his/her taxable property with the assessors, if properly so notified, in accordance with Title 36 MRS, Ch 105, §706.

If such list has not been filed upon proper notice, such list must be filed with this application, together with a statement as to why the list could not be filed at the proper time.

Written notice of their decision will be given by the assessors to the taxpayer within 10 days after the assessors take final action on the application. If such written notice is not given within 60 days from the date the application is filed, the application should be considered as having been denied, and the applicant may appeal as provided by Statute. The applicant may, in writing, consent to further delay.

Question 1: Print full name.

Question 2: Print full address to which mail should be sent.

Question 3: Property address or MAP/LOT.

Question 4: Telephone number for applicant.

Question 5: Taxes are assessed as of April 1. The tax assessed as of April 1 of any year and billed thereafter is for the tax for that year.

Question 6: Show the actual assessed valuation of the particular parcel of real estate, covered by this application, as to which abatement is requested. If abatement of real estate valuation is not requested, do not fill in this item.

Question 7: Show the actual assessed valuation of personal property as to which abatement is requested. If abatement of personal property valuation is not requested, do not fill in this item.

Question 8: Show amount by which you believe valuation should be reduced. For example, if valuation (shown in Question 6) is \$3,000, and you believe it should be \$2,500, the entry in this item should be \$500.

Question 9: See above, under Question 8.

Question 10: Identify the property which you believe to be overvalued. State reasons for your claim, for example, sales prices of this or comparable properties. Please be specific, and bear in mind that the valuation should be in accord with the actual worth of the property and in line with the valuation of other property of like worth.

The abatement requested is allowed in the amount of \$ \_\_\_\_\_ valuation.

The abatement requested is denied. You have 60 days from the date this notice is received to appeal this decision to

**CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW**

Nov. 22, 2024  
Date

Matthew H. French  
[Signature]  
[Signature]  
William L. Guemore  
[Signature]

Assessors,  
Municipality of  
**Harrison, Maine**



RECEIVED  
SEP 23 2024

# APPLICATION FOR ABATEMENT OF PROPERTY TAXES

(Title 36 MRS, Chapter 105, §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: Dominic & Anita Micala
2. Mailing Address: 400 Carsley Road, Harrison, ME
3. Property Address or Map/Lot (same as above) Map/Lot: 24-0009
4. Telephone number for applicant: 603-479-4345
5. Tax year for which abatement is requested: 2024
6. Assessed valuation of real estate: \$509,000.00
7. Assessed valuation of personal property: N/A
8. Abatement requested in real estate valuation: \$158,400.00 (<sup>509,000</sup> Harrison / <sup>-350,600</sup> Zillow)
9. Abatement requested in personal property valuation: N/A

10. Reasons for requesting abatement (please be specific, state grounds for belief that property is overvalued for tax purposes): We listed below 3 comparable properties & 3 comparable examples of land values of neighbors

Property values house & land

1. 357 Naples Rd, Harrison / built 1834, 5 acres, same size & style / sold 4/24 \$282,500
2. 381 Maple Ridge, Harrison / built 1836, 5 acres Zillow est. = \$342,700
3. our house / built 1850, 5 acres Zillow est. \$350,600

Land values only

1. 750 Maple Ridge 14.7 acres 2024 valuation = \$144,900
2. 744 Maple Ridge 20.5 acres " " = \$155,300
3. our land 5 acres " " = \$184,000

→ We believe our property (house & land) is over valued as per the above comp.'s To the assessing authority of the Municipality of **HARRISON**

In accordance with the provisions of Title 36 MRS, Chapter 105, §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.

9/20/2024  
Date

Dominic Micala  
Signature of Applicant

Deadline: 11/19/2024

Subject

**Valuation Report**

11/14/2024

Page 1

Harrison  
Name: MICALE, ANITA M  
MICALE, DOMINIC

Map/Lot:  
Location:

24-0009  
400 CARSLEY RD

Account: 905 Card: 1 of 1

Neighborhood 1 Paved	<b>Sale Data</b>	
Zoning/Use Standard Land Use	Sale Date	05/14/2015
Topography RollingTopo	Sale Price	158,000
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 1 1 10  
Shore Ft Frnt 0 Subdivision 0  
Exemption(s) Land Schedule 1

Land Description		Price/Unit	Total	Fctr	Influence	Value
Units	Method - Description					
1.00	Acres-Baselot Imp (Fract)	80,000.00	80,000	200%		160,000
4.00	Acres-Rear Land 2+	6,000.00	24,000	100%		24,000
Total Acres 5.00					Land Total	184,000

Dwelling Description				Replacement Cost New	
Cape Cod	One & 3/4 Story	875 Sqft	Grade B 100	Base	303,390
Exterior	Clapboard	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
					0
Foundation	Brick &/or Stone	Basement	Dry Full Bmt	Basement	0
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Forced Warm	Cooling	0% None	Heat	0
Rooms	8				
Bedrooms	5	Add Fixtures	0	Plumbing	0
Baths	1	Half Baths	0	Attic	0
Attic	None			Fireplace	0
FirePlaces	0			Insulation	0
Insulation	Full			Unfinished	0
Unfin. Living Area	NONE				

Dwelling Condition				Layout			Total		
Built	Renovated	Kitchens	Baths	Condition	Typical		303,390		
1990	0	Typical	Typical	Average					
Functional Obsolescence				Phys. %	Func. %	Econ. %	Value(Rcnld)		
None				75%	100%	100%	227,542		
Economic Obsolescence				Percent Good			Value		
None							Rcnld		
Outbuildings/Additions/Improvements				RCN	Cond	Phy	Func	Econ	Total
Description	Year	Units	Grade						
Barn	1990	500	C 100	36,115	Fair	62%	80%	100%	17,913
Unfinished Attic	1990	500	C 100	7,225	Fair	62%	80%	100%	3,584
Wood Deck	2004	224	B 100	6,344	Avg	75%	100%	100%	4,758
One Story Frame	2004	250	B 100	34,267	Avg	86%	80%	100%	23,576
One Story Frame	1990	416	B 115	61,834	Avg	79%	100%	100%	48,849
Finished Attic	1990	416	B 100	17,921	Avg	75%	100%	100%	13,441
Open Frame Porch	1990	182	B 100	13,806	Avg	75%	100%	100%	10,354
Outbuilding Total									122,475

<b>Acpt Land</b>	184,000	<b>Accepted Bldg</b>	350,000	<b>Total</b>	534,000
------------------	---------	----------------------	---------	--------------	---------

Applicant Comp #1

**Valuation Report**

11/14/2024

Harrison  
 Name: TAYLOR, AMY ALDEN  
 TOMKOW, LEE MICHAEL  
 Account: 1795 Card: 1 of 1

Page 1  
 32-0024  
 Location: 357 NAPLES RD

Neighborhood 1 Paved  
 Zoning/Use Standard Land Use  
 Topography RollingTopo  
 Utilities Drilled WellSeptic System  
 Street Paved  
 Spring Check List 2025

**Sale Data**  
 Sale Date 04/08/2024  
 Sale Price 282,500  
 Sale Type Land & Buildings  
 Financing Unknown  
 Verified Public Record  
 Validity Arms Length Sale

Reference 1  
 Reference 2  
 Tran/Land/Bldg 1 1 10  
 Shore Ft Frnt 0 Subdivision 0  
 Exemption(s) Land Schedule 1

Land Description		Price/Unit	Total	Fctr	Influence	Value
Units	Method - Description					
1.00	Acres-Baselot Imp (Fract)	80,000.00	80,000	100%		80,000
3.50	Acres-Rear Land 2+	6,000.00	21,000	100%		21,000
Total Acres 4.50			Land Total			101,000

Dwelling Description				Replacement Cost New	
Cape Cod	One & 1/2 Story	816 Sqft	Grade B 110	Base	306,586
Exterior	Brick/Stone	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
Foundation	Brick &/or Stone	Basement	Damp 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	8	Add Fixtures	0		
Bedrooms	3	Half Baths	0	Plumbing	9,046
Baths	2			Attic	0
Attic	None			Fireplace	12,923
FirePlaces	2			Insulation	0
Insulation	Full			Unfinished	0
Unfin. Living Area	NONE				

Dwelling Condition				Layout			Total		
Built	Renovated	Kitchens	Baths	Condition	Typical		Value(Rcnld)		
1839	1974	Typical	Typical	Fair					
Functional Obsolescence				Phys. %	Func. %	Econ. %	147,850		
None				45%	100%	100%			
Outbuildings/Additions/Improvements				Percent Good			Value Rcnld		
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	
Open Frame Porch	1839	150	B 110	13,463	Fair	45%	100%	100%	6,058
1 & 1/2 Story Frm	1839	450	B 125	98,639	Fair	45%	90%	100%	39,949
1.5 Story Garage	1839	552	B 125	53,412	Fair	45%	100%	100%	24,035
One Story Frame	1839	312	B 125	51,939	Fair	45%	100%	100%	23,373
Unfinished Attic	1839	312	B 110	6,050	Fair	45%	100%	100%	2,723
Wood Deck	1839	462	B 110	12,104	Fair	45%	100%	100%	5,447
Frame Shed	1990	144	C 100	6,646	Avq-	70%	80%	100%	3,722
Frame Shed	1980	520	E 100	11,999	Poor	47%	80%	100%	4,512
Outbuilding Total									109,819

<b>Acpt Land</b>	101,000	<b>Accepted Bldg</b>	257,700	<b>Total</b>	358,700
------------------	---------	----------------------	---------	--------------	---------

Applicant Comp #2

**Valuation Report**

11/14/2024

Harrison  
 Name: DENISON, HOBART  
 SCRIBNER DENISON, MARTHA GALE  
 Account: 2168 Card: 1 of 1

Map/Lot:  
 Location: 36-0007  
 381 MAPLE RIDGE RD

		<b>Sale Data</b>	
Neighborhood 1	Paved	Sale Date	03/11/2024
Tree Growth	1973	Sale Price	0
Zoning/Use	Standard Land Use	Sale Type	Land & Buildings
Topography	RollingLevel	Financing	Unknown
Utilities	Dug WellSeptic System	Verified	Public Record
Street	Paved	Validity	Related Parties

Tree Growth App 2031  
 Reference 1  
 Reference 2 TREE GROWTH - APP DUE 2025/04/01 (NEW)  
 Tran/Land/Bldg 1 12 2  
 Shore Ft Frnt 0 Subdivision 0  
 Exemption(s) Land Schedule 1

		<b>Land Description</b>					
Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value	
2.00	Acres-Baselot Imp (Fract)	56,568.54	113,137	100%		113,137	
10.00	Acres-Rear Land 2+	6,000.00	60,000	50%	Conservati	30,000	
5.00	Acres-Rear Land 12+	2,000.00	10,000	50%	Conservati	5,000	
26.00	TG-SW-TreeGrowth-Softwood	434.00	11,284	100%		11,284	
7.00	TG-MX-TreeGrowth-Mixwood	454.00	3,178	100%		3,178	
<b>Total Acres 50.00</b>			<b>Land Total</b>			<b>162,599</b>	

		<b>Dwelling Description</b>			<b>Replacement Cost New</b>	
Ranch	One Story	1,836 Sqft	Grade B 100	Base		367,547
Exterior	Clapboard	Masonry Trim	None	Trim		0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof		0
Foundation	Brick &/or Stone	Basement	Dry Full Bmt	Basement		0
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt		0
Heating	100% Hot Water BB	Cooling	100% Heat Pump	Heat		7,190
Rooms	10	Add Fixtures	0	Plumbing		8,224
Bedrooms	3	Half Baths	0	Attic		58,806
Baths	2			Fireplace		5,874
Attic	Full Finsihed			Insulation		0
FirePlaces	1			Unfinished		0
Insulation	Full					
Unfin. Living Area	NONE					

		<b>Dwelling Condition</b>			<b>Layout</b>			<b>Total</b>	
Built	Renovated	Kitchens	Baths	Condition	Percent Good				
1836	0	Typical	Typical	Below Average	Typical			447,641	
<b>Functional Obsolescence</b>		<b>Economic Obsolescence</b>		<b>Phys. %</b>	<b>Func. %</b>	<b>Econ. %</b>	<b>Value(Rcnld)</b>		
None		None		55%	100%	100%	246,203		
<b>Outbuildings/Additions/Improvements</b>		<b>Outbuildings/Additions/Improvements</b>					<b>Value Rcnld</b>		
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	
Open Frame Porch	1836	75	B 100	8,567	Avg-	55%	100%	100%	4,712
One Story Frame	1836	256	B 130	45,463	Avg-	55%	100%	100%	25,005
1.5 Shed	1836	720	C 100	46,519	Avg-	55%	80%	100%	20,468
Frame Shed	1836	340	C 100	15,691	Avg-	55%	80%	100%	6,904
Barn	1836	1224	C 100	88,410	Avg-	55%	80%	100%	38,901
Unfinished Attic	1836	1224	C 100	17,687	Avg-	55%	80%	100%	7,782
Frame Shed	1836	476	C 100	21,967	Avg-	55%	80%	100%	9,666
Frame Shed	1836	560	C 100	25,844	Avg-	55%	80%	100%	11,371
Frame Shed	1836	576	C 100	27,127	Avg	85%	80%	100%	18,446
Frame Garage	2002	576	C 100	36,920	Avg	92%	80%	100%	27,173
Frame Shed	2014	800	C 100						170,428
<b>Outbuilding Total</b>								<b>170,428</b>	

Acpt Land 162,600 Accepted Bldg 416,600 Total 579,200

Applicant "Land" Comp #1

**Valuation Report**

11/14/2024

Harrison  
Name: LAFONTAINE, PHYLLIS

Page 1  
18-0002

Map/Lot:  
Location: 750 MAPLE RIDGE RD

Account: 2078 Card: 1 of 1

Neighborhood 1 Paved

Zoning/Use Standard Land Use  
Topography Rolling Topo  
Utilities Drilled Well Septic System  
Street Paved

Reference 1

Reference 2  
Tran/Land/Bldg 1 1 10

Shore Ft Frnt 0 Subdivision 0  
Exemption(s) Land Schedule 1

Land Description		Price/Unit	Total	Fctr	Influence	Value
Units	Method - Description		80,000	100%		80,000
1.00	Acres-Baslot Imp (Fract)	80,000.00	60,000	100%		60,000
10.00	Acres-Rear Land 2+	6,000.00	4,000	100%		4,000
2.00	Acres-Rear Land 12+	2,000.00	850	100%		850
1.70	Acres-Wasteland	500.00				
Total Acres 14.70			Land Total			144,850

Dwelling Description				Replacement Cost New	
Cape Cod	One & 1/2 Story	1,364 Sqft	Grade B 100	Base	381,730
Exterior	Clapboard	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% Floor/Wall	Cooling	0% None	Heat	-5,741
Rooms	8				
Bedrooms	4	Add Fixtures	0	Plumbing	8,224
Baths	2	Half Baths	0	Attic	0
Attic	None			Fireplace	0
FirePlaces	0			Insulation	0
Insulation	Full			Unfinished	0
Unfin. Living Area	NONE				

Dwelling Condition					Layout			Total
Built	Renovated	Kitchens	Baths	Condition	Typical			384,213
1976	0	Typical	Typical	Average	Func. %	Econ. %	Value(Rcnld)	
Functional Obsolescence	Economic Obsolescence			Phys. %	100%	100%	253,581	
None	None			66%	Percent Good		Value Rcnld	
Outbuildings/Improvements				RCN	Cond	Phy	Func	Econ
Description	Year	Units	Grade					
Open Frame Porch	1976	160	B 100	12,728	Avg	66%	100%	100%
Frame Shed	1976	150	C 100	6,922	Avg	71%	80%	100%
Frame Shed	1976	144	C 100	6,646	Avg-	62%	80%	100%
Frame Shed	1993	384	C 100	17,722	Avg-	72%	80%	100%
Outbuilding Total								25,837

Acpt Land 144,900 Accepted Bldg 279,400 Total 424,300

Applicant "Land" Comp #12

**Valuation Report**

11/14/2024

Harrison  
Name: SPARROW, JOHN K

Page 1

Map/Lot:  
Location:

18-0001

744 MAPLE RIDGE RD

Account: 1797 Card: 1 of 1

Neighborhood 1 Paved  
  
Zoning/Use Standard Land Use  
Topography Rolling Topo  
Utilities Drilled Well Septic System  
Street Paved

Reference 1

Reference 2

Tran/Land/Bldg 1 1 10

Shore Ft Frnt 0 Subdivision 0

Exemption(s) Land Schedule 1

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
1.00	Acres-Baslot Imp (Fract)	80,000.00	80,000	100%		80,000
10.00	Acres-Rear Land 2+	6,000.00	60,000	100%		60,000
7.00	Acres-Rear Land 12+	2,000.00	14,000	100%		14,000
2.50	Acres-Wasteland	500.00	1,250	100%		1,250
Land Total						155,250

Dwelling Description				Replacement Cost New		
Cape Cod	One & 3/4 Story	864 Sqft	Grade B 100	Base		301,226
Exterior	Clapboard	Masonry Trim	None	Trim		0
Dwelling Units	1 OTHER Units-0	Roof Cover	Metal Roofing	Roof		0
Foundation	Brick &/or Stone	Basement	Dry Full Bmt	Basement		0
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt		0
Heating	100% Forced Warm	Cooling	100% Heat Pump	Heat		5,921
Rooms	8	Add Fixtures	0	Plumbing		8,224
Bedrooms	3	Half Baths	0	Attic		0
Baths	2			Fireplace		0
Attic	None			Insulation		0
FirePlaces	0			Unfinished		0
Insulation	Full					
Unfin. Living Area	NONE					

Dwelling Condition				Layout			Total		
Built	Renovated	Kitchens	Baths	Condition	Typical		Total		
1880	1983	Typical	Typical	Average			Value(Rcnid)		
Functional Obsolescence	Economic Obsolescence	Phys. %	Func. %	Econ. %	Percent Good		204,991		
None	None	65%	100%	100%			Value Rcnid		
Outbuildings/Additions/Improvements				Percent Good			Total		
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Total
1.25 Garage	1880	272	C 100	14,190	Avg-	55%	100%	100%	7,804
1.5 Shed	1880	576	C 100	37,215	Fair	45%	80%	100%	13,398
Wood Deck	1880	160	B 100	5,091	Avg	65%	100%	100%	3,309
Basement Entry	1880	20	B 100	4,111	Avg	65%	100%	100%	2,672
Open Frame Porch	1880	342	B 100	21,639	Avg	65%	100%	100%	14,065
Frame Garage	2014	840	C 115	43,380	Avg	92%	80%	100%	31,928
Barn	1880	2275	C 100	164,323	Fair	45%	80%	100%	59,156
Unfinished Attic	1880	2275	C 100	32,874	Fair	45%	80%	100%	11,834
Heat Pump	2014	1	C 100	5,350	Avg	92%	80%	100%	3,938
Outbuilding Total								148,104	

Accept Land 155,300 Accepted Bldg 353,100 Total 508,400





Mr. Dominic Micalc  
400 Carsley Rd  
Harrison, ME 04040-3936

**Retail**



**RDC 99**

U.S. POSTAGE PAID  
FCM LETTER  
HARRISON, ME 04040  
JAN 13, 2025



04101

**\$1.29**

S2324M503507-05

*Cumberland County Board of Assessment Review  
% Administrative Assistant  
142 Federal Street  
Portland, ME 04101*