

EXHIBIT #1A

Comparison of a MAINLAND PROPERTY (BUILDING & LAND) located directly across from 22 Zakelo Island Rd

Comparative Property - Current Assessed Land Values

1.) Based on a 30% reduction for an island property allowed per the Town of Harrison abatement rejection letter dated 01/23/25.

Map/Lot # From Tax Map	Waterfront Footage	Description	2024 Assessed Land Value	Acres	Account #	Address
21-0101-B	585	Current Mainland Total Value of Property	\$1,098,700	1.59	973	70 Pitts Rd, Harrison ME
		Less: Estimated Reduction of Mainland Property to Make it Equivalent to the 22 Zakelo Island Rd Property Due to the 165 Feet of Waterfront Difference = (\$147,200 (see Exhibit #3) x 1.3 (Mainland Properties are Valued 30% Higher than Island Property Per Abatement Rejection Letter))**				
			-\$191,360			
		Subtotal: Comparable Value of Mainland Property to the Island Property After Adjusting for Waterfront Footage Difference***	\$907,340			
		Multipplied by 70% = Adjustment for a 30% Reduction Allowed for an Island Property by the Town of Harrison Per Abatement Rejection Letter Dated 01/23/25	70.00%			
		Subtotal: Calculated 22 Zakelo Island Rd Total Value of Property	\$635,138			
		Less: Assessed Building Value of 22 Zakelo Island Rd	-\$219,000			
		Total: Calculated Land Value of 22 Zakelo Island Rd*	\$416,138			

* = This amount represents the calculated land value for 22 Zakelo Island Rd when comparing this property to a comparable mainland property located at 70 Pitts Rd, Harrison, ME
 ** = Assuming the assessor's position is that the \$147,200 from Exhibit #3 is based on the difference in water frontage between our property and 4 Zakelo Island Road. This same variance would also apply when comparing our property to the mainland property above.
 *** = After making this two properties comparable by adjusting for water frontage, the total assessed value of the mainland property (\$907,340) is actually less than total assessed value of our island property (\$965,000).

2.) Based on a 50% reduction for an island property per the owner's position that the property is only accessible from 04/15 - 10/15 or 6 months/year:

Map/Lot # From Tax Map	Waterfront Footage	Description	2024 Assessed Land Value	Acres	Account #	Address
21-0101-B	585	Current Mainland Total Value of Property	\$1,098,700	1.59	973	70 Pitts Rd, Harrison ME
		Reduction Allowed for an Island Property 50.00%				
		Calculated Island Total Value of Property	\$549,350			
21-0106-07	420	Current Island Total Value of Property	\$965,000	1.50	692	22 Zakelo Island Rd, Harrison ME
		Variance - Over Assessed	\$415,650			

Assuming the waterfront and acres of both properties were the same, then the island total value would be \$549,350, which includes a 50% reduction per the owner's position that the property is only accessible from 04/15 - 10/15/ or 6 months/year. However, the island total property value should be lower than \$549,350 since this property has less waterfront and less acreage than the mainland comparable property located at 70 Pitts Rd, Harrison, ME

EXHIBIT #1B

Comparison of a MAINLAND PROPERTY (LAND ONLY) located directly across from 22 Zakelo Island Rd

Comparative Property - Current Assessed Land Values

1.) Based on a 25% reduction for an island property allowed per the Town of Harrison abatement rejection letter dated 01/23/25 and a 19.91% reduction based on an island lot facing the cove per Exhibit #3 - "Comparison of ZAKELO ISLAND PROPERTY (LAND ONLY) Located Two Lots Over from 22 Zakelo Island Rd".

Map/Lot #	Waterfront Footage From Tax Map	Description	2024 Assessed Land Value	Acres	Account #	Address
21-0101-B	585	Current Mainland Land Value of Property	\$884,000	1.59	973	70 Pitts Rd, Harrison ME
		Less: Estimated Reduction of Mainland Property to Make it Equivalent to the 22 Zakelo Island Rd Property Due to the 165 Feet of Waterfront Difference =(\$147,200 (see Exhibit #3) x 1.3 (Mainland Properties are Valued 30% Higher than Island Property Per Abatement Rejection Letter))**				
		Subtotal: Updated Assessed Value of Mainland Property	\$692,640			
		Less: Adjustment for a 25% Reduction Allowed for an Island Property by the Town of Harrison Per Abatement Rejection Letter Dated 01/23/25	75.00%			
		Subtotal of Calculated 22 Zakelo Island Rd Land Value of Property	\$519,480			
		Less: Adjustment for a 19.91% Reduction for Being a Cove Facing Island Property (see Exhibit #3)	80.09%			
		Total 22 Zakelo Island Rd Calculated Land Value of Property*	\$416,052			

21-0106-07	420	Current 22 Zakelo Island Rd Land Value of Property	\$746,000	1.50	692	22 Zakelo Island Rd, Harrison ME
		22 Zakelo Island Land Value Abatement Request	\$329,948			

* = This amount represents the calculated land value for 22 Zakelo Island Rd when comparing this property to a comparable mainland property located at 70 Pitts Rd, Harrison, ME

2.) Based on a 50% reduction for an island property per the owner's position that the property is only accessible from 04/15 - 10/15 or 6 months/year:

Map/Lot #	Waterfront Footage From Tax Map	Description	2024 Assessed Land Value	Acres	Account #	Address
21-0101-B	585	Current Mainland Land Value of Property	\$884,000	1.59	973	70 Pitts Rd, Harrison ME
		Reduction Allowed for an Island Property	50.00%			
		Calculated Island Land Value of Property	\$442,000			
21-0106-07	420	Current Island Land Value of Property	\$746,000	1.50	692	22 Zakelo Island Rd, Harrison ME
		Variance - Over Assessed	\$304,000			

Assuming the waterfront and acres of both properties were the same, then the island land value would be \$442,000, which includes a 50% reduction per the owner's position that the land is only accessible from 04/15 - 10/15/ or 6 months/year. However, the island land property value should be lower than \$442,000 since this property has less waterfront and less acreage than the mainland comparable property located at 70 Pitts Rd, Harrison, ME



Town Of Harrison Maine

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Map/Lot 21-0101-B
Book 11825
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Account 973
Location 70 PITTS RD
Owner HARRISON-KING NOMINEE TRUST
c/o GEORGE E KING SR &
GEORGE E KING JR - TTEE
BOXFORD MA 01921

Assessment

Land	884,000
Building	214,700
Taxable	1,098,700

**Property Information**

Type	Residential
Acreage	1.59
Zone	Shoreland
Neighborhood	Long Lake
Street Type	Semi Improved
Topography	Rolling
Utilities	Dug Well
Utilities	Septic System

Land

Description	Type	Units	Value
Baselot Imp (Fract)	Fractional Acreage	0.92	879,965
Rear Land 2+	Acres	0.67	4,020
		1.59	884,000

Building

Type	Ranch
Value	205,246
Year Built	1985
Area	1176
Rooms	6
Bedrooms	3
Full Baths	1
Half Baths	1
Car Capacity	2
Type	Wood Deck
Area	608

Tax Detail as of 02/06/2025

Year	Mil Rate	Original	Remaining
2024	7.7	8,459.99	0.00
2023	12.95	8,812.48	0.00
2022	11.9	8,097.95	0.00
2021	11.7	7,961.85	0.00
2020	11.9	8,097.95	0.00
2019	11.2	7,540.96	0.00
2018	10.8	7,271.64	0.00
2017	10.65	7,170.65	0.00
2016	10.95	7,372.64	0.00
2015	11.15	7,507.30	0.00
		78,293.41	0.00

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Map/Lot 21-0106-07
Book 11686
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Account 692
Location 22 ZAKELO ISLAND RD
Owner GOODE, PAUL J
21 TIMBERLINE RD
MILLIS MA 02054

Assessment

Land	746,000
Building	219,000
Taxable	965,000

**Property Information**

Type	Residential
Acreage	1.50
Zone	Shoreland
Neighborhood	Long Lake
Street Type	Semi Improved
Topography	Rolling
Utilities	Dug Well
Utilities	Septic System

Land

Description	Type	Units	Value
Baselot Imp (Fract)	Fractional Acreage	1.40	745,426
Rear Land 2+	Acres	0.10	600
		1.50	746,000

Building

Type	Saltbox
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Value	192,523
Year Built	2002
Area	1162
Rooms	5
Bedrooms	3
Full Baths	2
Type	Open Frame Porch
Area	250
Type	Wood Deck
Area	168
Type	Frame Shed
Area	200
Type	Plumbing Fixtures
Area	1
Type	Wood Deck
Area	144

Tax Detail as of 02/06/2025

Year	Mill Rate	Original	Remaining
2024	7.7	7,430.50	0.00
2023	12.95	5,064.75	0.00
2022	11.9	4,654.09	0.00
2021	11.7	4,575.87	0.00
2020	11.9	4,654.09	0.00
2019	11.2	4,360.16	0.00
2018	10.8	4,204.44	0.00
2017	10.65	4,146.05	0.00
2016	10.95	4,262.84	0.00
2015	11.15	4,340.70	0.00
		47,693.49	0.00

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