

*Maine*  
Cumberland **County**



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

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

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

1. NAME OF APPLICANT: Lawrence J Makovich
2. ADDRESS OF APPLICANT: 475 Cape Monday Road, Harrison, ME, 04040
3. TELEPHONE NUMBER: 781 354 1198
4. NAME, ADDRESS AND TELEPHONE NUMBER OF ATTORNEY/AUTHORIZED AGENT, IF ANY: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
5. STREET ADDRESS OF PROPERTY: 475 Cape Monday Road MAP/LOT: 13-0055
6. MUNICIPALITY IN WHICH PROPERTY IS LOCATED: Harrison
7. ASSESSED VALUATION:

(a)	LAND:	\$ <u>9,228.00</u>
(b)	BUILDING:	\$ <u>443,000</u>
(c)	TOTAL:	\$ <u>1,365,200</u>
8. OWNER'S OPINION OF CURRENT VALUE:

(a)	LAND:	\$ <u>738,206</u>
(b)	BUILDING:	\$ <u>443,000</u>
(c)	TOTAL:	\$ <u>1,181,206</u>
9. ABATEMENT REQUESTED (VALUATION AMOUNT): \$ 184,594  
(#7(c) minus #8(c) = #9)
10. TAX YEAR FOR WHICH ABATEMENT REQUESTED: current
11. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION: 0
12. DATE OF ASSESSOR'S DECISION: 01-09-2025
13. A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT: \_\_\_\_\_  
I applied for an abatement of \$ 184,560 on November 8, 2024.  
Board of Assessors denied the application on January 9, 2025.  
\_\_\_\_\_  
\_\_\_\_\_

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."

Reasons explained in attached statement.

15. ESTIMATED TIME FOR PRESENTATION AT HEARING: 15 minutes

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

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

January 28, 2025  
Date

Lauren J. Makovick  
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."

Cumberland County Commission Review

January 30, 2025

C/O Administrative Assistant

475 Cape Monday Road

142 Federal Street

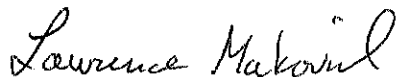
Harrison, Maine 04040

Portland, Maine 04101

To whom it may concern:

I have elected to appeal the decision by the Harrison Board of Assessors to deny my property tax abatement application. As required, I have attached 10 copies of the application and supporting documents and I have sent a copy to the Town of Harrison Board of Assessors.

Sincerely,

A handwritten signature in cursive script that reads "Lawrence Makovich".

Lawrence Makovich

Lawrence Makovich reasons for requesting property tax abatement at 475 Cape Monday Road, Harrison, Maine

I want to appeal the January 9, 2025, denial by the Town of Harrison, Maine Board of Assessors of my Application for Abatement of Property Taxes for the current year at my home located at 475 Cape Monday Road, Harrison, Maine.

I assert that my current assessment is manifestly wrong because of unjust discrimination in the valuation formula employed to determine the property value of my home for tax purposes.

The valuation report for my property (attached) shows that a factor of 1.25 was applied to the estimate of the market price per unit (acre) of land to increase the taxable value of my 0.48-acre lot from \$738,206 to \$922,758 (a difference of \$184,552). I assert unjust discrimination exists because some of the Harrison property reports of comparable homes show the application of a 1.00 factor while some homes (mine included) show the application of a 1.25 factor.

My November 8, 2024, abatement application to the Town of Harrison Board of Assessors asked for an explanation of the discrimination among properties in the application of the land valuation factor. As the January 9, 2025, letter from the Harrison Board of Assessors shows, the denial of my abatement application did not provide any explanation of the origin or reason for the factor as well as not providing any explanation for the application of the 1.25 factor to some properties while the 1.00 factor was applied to other properties. I assert that the unexplained application of different factors on the estimated market value of land results in unexplained valuation discrimination and that unexplained valuation discrimination is unjust.

The Town of Harrison provided two valuation reports (attached) of properties they considered similar to my property in their letter (attached) dated January 9, 2025. The two property reports were provided to explain their reasons for denying my application for abatement of property taxes. However, I believe the two reports explain why I should be granted an abatement of property taxes due to unjust discrimination in the method employed to value properties.

The valuation reports sent by the Town of Harrison Board of Assessors describe the method employed to value the land as being the same for my property as well as for the two comparable properties. Since these properties were supposed to be similar to mine, it is not clear why one would have the 1.00 factor applied while the other would have the 1.25 factor applied. However, despite my request for an explanation in my abatement application, the Town of Harrison Board of Assessors response does not explain how the application of the common "Acres-Baselot Imp (Fract)" method can

involve applying 1.00 factors on land values for some properties while applying a 1.25 factor to other properties.

Although the comparison reports sent by the Town of Harrison indicate the same methods were employed to value the land, the comparison reports illustrate the method employed resulted in an unexplained discrimination in valuation due to the unexplained application of 1.00 and 1.25 factors to determine land values. The 545 Cape Monday Road valuation report shows that a factor of 1.00 was applied to the estimate of the market value of the land. In this case, applying a factor of 1.00 resulted in no difference arising between the estimated market value of the land and valuation of the land for property tax purposes. On the other hand, the 539 Cape Monday Road valuation report shows a factor of 1.25 was applied to the estimate of the market value of the land. In this case, applying a factor of 1.25 results in the property valuation of land (\$1,013,748) being higher than the estimate of the market value of the land (\$810,998)—a difference of \$202,750.

Housing market conditions change enough from year to year that it is difficult to judge the accuracy of the 2024 market valuation (\$1,431,100) of the 545 Cape Monday Road property based on the observed prior 3-year transaction price of \$2,200,000. In contrast, the accuracy of the 2024 market valuation of the 539 Cape Monday Road property can be easily judged in relation to its 2024 transaction price of \$1,200,000.

The 539 Cape Monday Road 2024 total valuation (\$1,353,100) reflected market conditions for land and structures along with the 1.25 factor applied to the land valuation. The total valuation of land and structures turned out to be \$153,100 above the actual 2024 market transaction price observed from the sale of the property (\$1,200,000). The example of the 539 Cape Monday Road home sale provided by the Town of Harrison Board of Assessors indicates that if a factor of 1.00 rather than the 1.25 had been applied in the 2024 valuation of the 539 Cape Monday Road property, then the observed difference between the 2024 valuation of the home and the 2024 sale price of the home would have been reduced by two-thirds. From this perspective, the application of the discriminatory increase in the value of land proved to result in an overestimation of the market price of the property. In contrast, the 2024 valuation based on a 1.00 factor would equal 96 percent of the 2024 transaction price—a result that appears to approximate a prudent valuation goal for tax purposes.

I believe the valuation reports of the 539 Cape Monday Road and 545 Cape Monday Road properties provided by the Town of Harrison with no explanation for the discrimination in the application of the 1.00 versus 1.25 land value factor proves that properties such as mine that have a 1.25 factor-driven increase in the estimate of the market value of land are over assessed in relation to other properties in the municipality that have a factor of 1.00 applied in the valuation method..

I believe that the 539 Cape Monday Road case proves that the application of the 1.25 factor to the estimate of the market value of the land predictably causes an overvaluation of the overall property value compared to its market value, and this difference is approximately equal to the 1.25 factor-driven increase in the land valuation from the market-based estimate.

I believe that the valuation reports provided by the Town of Harrison Board of Assessors show variations in the applied price/unit estimate for the market value of the land as well as the replacement costs for structures by type. This variation should be expected when valuation parameters are data-driven from observed market transactions. The fact that the 1.25 factor is simply a 25 percent multiplier that when applied, does not vary from property to property is prima facie evidence that its origin is subjective rather than data driven. Under these conditions, the application of an arbitrary subjective factor to increase the value of land beyond the data-driven market-based price/unit of land is unreasonable and therefore manifestly wrong.

I believe that the valuation reports provided by the Town of Harrison Board of Assessors prove that the application of the 1.25 factor to the estimated market value of my property at 475 Cape Monday Road reflects an unexplained, subjective and therefore unjust discriminatory method and as a result, the overall valuation of my property (like the similar 539 Cape Monday Road property) exceeds its market value by approximately the 1.25 factor-driven increase in land valuation. Therefore, I seek an abatement in the property valuation of \$184,560 caused by the 1.25 factor-driven increase in the estimate of the value of my land.



# Town Of Harrison *Maine*

Lawrence Makovich  
11 Nichols Rd  
Lexington, MA 02420

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

Dear Mr. Makovich,

The Town of Harrison received your application for an abatement for 475 Cape Monday Rd (Tax Map 13-0055) for the 2024/2025 tax year. Your application was seeking an abatement for \$184,560, however, there was no official documentation submitted with your 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 closest comparison is a property at 545 Cape Monday Rd (Tax Map 13-0041) which sold for \$2,200,000 in July of 2021, which is currently assessed at \$1,431,100. Another comparison is 539 Cape Monday Road (Tax Map 13-0043) which sold for \$1,200,000 in January of 2024. The Town currently has an assessment of \$1,353,100 for this property. It is also important to note the values of your property prior to the revaluation were based on values set during the last revaluation in 2007. A factoring process did not take place to adjust land values. They were reset to zero and new values were set based on current market information. An increase factor method cannot be used for comparisons.

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: January 9, 2025



NOV 08 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: Lawrence Makovich
2. Mailing Address: 11 Nichols Road, Lexington, MA 02420
3. Property Address or Map/Lot: 475 Cape Monday Road / 13-0055
4. Telephone number for applicant: 781 354 1198
5. Tax year for which abatement is requested: Current 2024
6. Assessed valuation of real estate: \$ 1,364,000.00
7. Assessed valuation of personal property: \_\_\_\_\_
8. Abatement requested in real estate valuation: \$ 184,560
9. Abatement requested in personal property valuation: \_\_\_\_\_
10. Reasons for requesting abatement (please be specific, state grounds for

belief that property is overvalued for tax purposes): \_\_\_\_\_

475 Cape Monday Road  
The valuation of my property reflects that the estimate  
of the Market value of my land was multiplied by  
a factor of 1.25. Some of my neighbors with comparable  
properties had a factor of 1.00 applied. I am not  
aware of any reason why my land valuation was  
increased 25% and my comparable neighbors were not.

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.

11-8-2024  
Date

Lawrence J. Makovich  
Signature of Applicant

(Deadline: 01/07/2025)



**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**

January 9, 2025  
Date

*Matthew H. Frank*  
*Robert W. Smith*  
*Nate Sisson*  
*William R. Thompson*  
*Albert M. Kero*

Assessors,  
Municipality of

Harrison, Maine

Harrison

## Valuation Report

01/03/2025

Name: MAKOVICH, LAWRENCE J

Page 1

MAKOVICH, AILEEN M

Map/Lot:

13-0055

Account: 529 Card: 1 of 1

Location:

475 CAPE MONDAY ROAD

Neighborhood 3 Long Lake

## Sale Data

Zoning/Use	Shoreland Subdivision
Topography	RollingTopo
Utilities	Drilled WellSeptic System
Street	Paved

Sale Date	05/20/2005
Sale Price	630,000
Sale Type	Sale Type.....
Financing	Financed
Verified	Verification
Validity	Validity

Reference 1      Harrison Shores Subdivision - Lot 31 & 32

Reference 2

Tran/Land/Bldg 2 1 8

Shore Ft Frnt	111	Subdivision	Y
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Exemption(s)	Land Schedule	3
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### Land Description

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

### Dwelling Description

## Replacement Cost New

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

## Dwelling Condition

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

### Outbuildings/Additions/Improvements

Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value
									Rcnld
Wood Deck	2024	66	B 100	3,250	Avg	97%	100%	100%	3,152
Open Frame Porch	2024	18	B 100	5,777	Avg	97%	100%	100%	5,604
One Story Frame	1963	408	B 145	76,603	Avg+	70%	100%	100%	53,622
Basement Entry	2024	45	B 100	5,580	Avg	97%	100%	100%	5,413
Encl Frame Porch	1963	190	B 140	26,097	Avg+	70%	100%	100%	18,268
Wood Deck	1971	192	C 100	4,687	Avg	69%	80%	100%	2,587
Generator	2018	1	C 100	8,025	Avg	94%	100%	100%	7,544
Fin 1st/Gar	1999	728	B 130	162,886	Avg+	86%	100%	100%	140,082
Plumbing Fixtures	2021	3	B 100	8,224	Avg+	96%	100%	100%	7,895
Heat Pump	2021	1	C 100	5,350	Avg+	96%	100%	100%	5,132

Outbuilding Total	249,303
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## Accpt Land

922,800

Accepted Bldg

443,000 Total

1,365,800

Comp #1

Harrison

## Valuation Report

01/03/2025

Name: ROSSELLO, JOHN T JR

Page 1

ROSSELLO, MARY JANE

13-0041

Account: 210 Card: 1 of 1

Map/Lot:

Location:

545 CAPE MONDAY ROAD

Neighborhood 3 Long Lake

## Sale Data

Zoning/Use Shoreland Subdivision  
 Topography RollingTopo  
 Utilities Drilled WellSeptic System  
 Street Paved

Sale Date 07/13/2021  
 Sale Price 2,200,000  
 Sale Type Land & Buildings  
 Financing Unknown  
 Verified Public Record  
 Validity Arms Length Sale

Reference 1 BDL Subdivision - Lot 103

Reference 2

Tran/Land/Bldg 2 1 4

Shore Ft Frnt 100 Subdivision Y

Exemption(s) Land Schedule 3

## Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.35	Acres-Baselot Imp (Fract)	1,936,747	677,861	100%		677,861
Total Acres 0.35					Land Total	677,861

## Dwelling Description

## Replacement Cost New

Colonial	Two Story	1,008 Sqft	Grade A 130	Base	554,280
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	1000 Sqft, Grade A	Basement Gar	None	Fin Bsmt	45,743
Heating	100% Forced Warm	Cooling	100% Warm & Cool	Heat	21,032
Rooms	7				
Bedrooms	4	Add Fixtures	2		
Baths	4	Half Baths	0	Plumbing	48,198
Attic	None			Attic	0
FirePlaces	1			Fireplace	9,389
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

## Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout	Total
1988	0	Typical	Typical	Good	Typical	678,642
Functional Obsolescence	Economic Obsolescence	Phys. %	Func. %	Econ. %	Value(Rcnld)	
None	None	81%	100%	100%	549,700	

## Outbuildings/Additions/Improvements

Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value Rcnld
Frame Garage	1988	480	A 145	50,624	Good	84%	100%	100%	42,524
Open Frame Porch	1988	40	A 130	10,955	Good	81%	100%	100%	8,874
Encl Frame Porch	1988	64	A 130	15,226	Good	81%	100%	100%	12,333
Open Frame Porch	1988	322	A 130	33,021	Good	81%	100%	100%	26,747
Encl Frame Porch	1988	164	A 145	29,880	Good	84%	100%	100%	25,099
Wood Deck	1988	830	A 130	29,106	Good	81%	100%	100%	23,576
One Story Frame	1988	48	A 130	16,838	Good	81%	100%	100%	13,639
Wood Deck	1988	144	A 130	7,636	Good	81%	100%	100%	6,185
Open Frame Porch	1988	504	A 130	47,264	Good	81%	100%	100%	38,284
Generator	1988	1	C 100	8,025	Avq	78%	100%	100%	6,260
Outbuilding Total									203,521

Acpt Land

677,900

Accepted Bldg

753,200 Total

1,431,100



Comp #2

Harrison  
Name: SHINNECOCK PROPERTIES LLC

## Valuation Report

01/03/2025

Page 1

13-0043

Account: 1625 Card: 1 of 1

Map/Lot:

Location:

539 CAPE MONDAY ROAD

Neighborhood 3 Long Lake

## Sale Data

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

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

Reference 1 BDL Subdivision - Lot 101

Reference 2

Tran/Land/Bldg 2 1 10

Shore Ft Frnt 100 Subdivision Y

Exemption(s) Land Schedule 3

## Land Description

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

## Dwelling Description

## Replacement Cost New

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

## Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout	Total			
1973	0	Typical	Typical	Average	Typical	262,311			
Functional Obsolescence	Economic Obsolescence	Phys. %	Func. %	Econ. %	Value(Rcnld)				
Basement	None	65%	95%	100%	161,977				
Outbuildings/Additions/Improvements						Value Rcnld			
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	
Wood Deck	1973	70	B 105	3,494	Avq	65%	95%	100%	2,157
Wood Deck	1973	30	B 105	2,672	Avq	65%	95%	100%	1,650
Encl Frame Porch	1973	190	B 105	19,574	Avq	65%	95%	100%	12,087
Wood Deck	1973	70	B 105	3,494	Avq	65%	95%	100%	2,157
Fin 1st/Gar	1989	1008	B 115	185,076	Avq	78%	100%	100%	144,359
Wood Deck	1989	112	C 100	3,403	Avq	78%	100%	100%	2,654
Wood Deck	2003	380	C 100	7,704	Avq	86%	80%	100%	5,300
Plumbing Fixtures	1989	4	C 100	8,988	Avq	78%	100%	100%	7,011
Outbuilding Total						177,375			
Acpt Land		1,013,700	Accepted Bldg		339,400	Total		1,353,100	



475 Cape Norway Road

Harrison ME

04840

C023



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PORTLAND ME 04101-4151

USPS TRACKING® #



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Cumberland County Commission

C/o Administrative Assistant

142 Federal Street

Portland, ME

04101





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