

I. Standard of Review - Municipal Assessment Must Stand Unless Manifestly Wrong

"The Assessors valuation is entitled to a presumption of validity, and the taxpayer has the burden to prove the assessed valuation is manifestly wrong." Steuben v Lipski, 602 A.2d 1171,

1172 (Me. 1992). "The municipal assessment must stand unless manifestly wrong." Central Maine Power v Town of Moscow, 649 A.2d 320, 323 (Me. 1994).

It is the taxpayer' burden to prove:

"(1) The judgment of the assessors was irrational or so unreasonable in light of the circumstances that the property is substantially over-valued and an injustice results;



received

LC 11/14/92

(3) There was unjust discrimination; or
(3) The assessment was fraudulent, dishonest, or illegal."

See Central Maine Power v Town of Moscow, 649 A.2d at 323.

II. Just Value

While just value is the equivalent of market value, an actual sale "...shows what is paid, not what is the exact value. A sale may represent sentimental value or value as an investment, possible future sale, or it may represent use, location, or any one or more of many things." Shawmut Inn v Town of Kennebunkport, 428 A.2d 384, 395 (Me. 1981).

Assessors are to be granted considerable leeway in choosing the method of assessment, and stability in municipal income is a factor which must be considered. See Shawmut Inn v Town of Kennebunkport, 428 A.2d at 390. A municipality is not required to adjust its manner of assessment with regard to each individual sale within its boundaries but shall recognize true value over a period of time regarded as measurably stable. Id. at 390. Moser v. Town of Phippsburg, 553 A.2d 1249, 1250 (Me. 1989).

Taxpayer must demonstrate "...something which in effect amounts to an intentional violation of essential principal of uniformity." Shawmut Inn v Town of Kennebunkport 428 A.2d at 394.

III. Equal Treatment of Taxpayers is Paramount.

"All taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof" Maine Constitution, Article IX Subsection 8, cl. 1.

A fundamental requirement is that the owner bear the burden of taxation equally with that of similarly situated taxpayers. In determining a balance between the assessment of just value and equality in sharing taxpayer burden, equality is to prevail. The Court recognizes the constitutional requirement as seasonable attainment of rough equality in tax treatment of similarly situated property owners. See Kittery Electric Light Company v. Assessors of Town of Kittery, 219 A.2d 728, 734 (Me. 1966), Mosher

Map Lot

Account

Location

Card Of

MICHAEL ANTONIA M. & DOMINIC
332385P332
Map Lot: 24-0009
100 CANTERLEY ROAD



Property Data			Assessment Record				
Neighborhood			Year	Land	Buildings	Exempt	Total
Tree Growth Year			Calc.				
Front Foot							
Depth							
Zone/Land Use							
Secondary Zone							
Topography							
1. Level	4. Below St	7.					
2. Rolling	5. Low	8.					
3. Above St	6. Swampy	9.					
Utilities							
1. Public	4. Dr Well	7. Cesspool					
2. Water	5. Dug Well	8. Shared					
3. Sewer	6. Septic	9. None					
Street							
1. Paved	4. Proposed	7.					
2. Semi Imp	5.	8.					
3. Gravel	6.	9. None					
NAME CODE 1	0						
TYPE CODE	0						
Sale Data			Land Data				
Sale Date			Front Foot				
Price			Type				
Sale Type			Effective				
1. Land			Depth				
2. L & B			Factor				
3. Building			Code				
Financing			Influence				
1. Convent			Influence Codes				
2. FHA/VA			1. Unimproved				
3. Assumed			2. Excess Ftg				
Validity			3. Topography				
1. Valid			4. Size/Shape				
2. Related			5. Access				
3. Distress			6. Restriction				
Verified			7. Open Space				
1. Buyer			8. Working Waterf				
2. Seller			9. Conservation E				
3. Lender			Acres				
			30. Water Frontage				
			31. Tillable				
			32. Pasture				
			33. Orchard				
			34. FarmSpace-Hard				
			35. FarmSpace-SW				
			36. FarmSpace-Mix				
			37. TreeGrowth-Soft				
			38. TreeGrowth-Mix				
			39. TreeGrowth-Har				
			40. Wasteland				
			41. FarmSpace-Hard				
			42. MoHo Sites				
			43. Condo Sites				
			44. Lot Improvement				
			45. Camp Sites				
			46. Gravel Pit				

Notes:

Harrison

Building Style										SF Bsmt Living										Layout									
1.Conv. 5.Garrison 9.Colonial 10.Gambrel 2.Ranch 6.Split 11.Cottage 3.R.Ranch 7.Contemp 12.Other 4.Apart 8.Saltbox										Fin Bsmt Grade OPEN-5-CUSTOMIZE Heat Type 1.HWBB /Ra 5.BM 9.None 1.0 2.HWCI 6.GRWMA 10.None 1.5 3.H Pump 7.Electr 11.None 2.0 4.Steam 8.F/Wall 12.None 2nd										1.Type 4. 7. 2.needed 5. 8. 3.Hornd 6. 9.									
Other Units										Cool Type										Insulation									
1.1 4.1.5 7. 2.2 5.1.25 8. 3.3 6.2.5 9.										1.Refrig 4.W&C Air 7. 2.Evapor 5. 8. 3.H Pump 6. 9.None										1.Fill 4.Minimal 7. 2.Heavy 5. 8. 3.Capped 6. 9.None									
Exterior Walls										Kitchen Style										Unfinished %									
1.Wood SH 5.Stucco 9.Masonry 2.Vinyl 6.Brck/St 10.Clapboard 3.T111/Dro 7.Cement P 11.Br. B 4.Asbestos 8.Log Sld 12.Vertica										1.Modern 4.Obsolete 7. 2.Typical 5. 8. 3.Old Type 6. 9.None										Grade & Factor 1.E Grade 5.B Grade 7.AA 2.D Grade 6.AA Grade 8.AA+10 3.C Grade 6.A+10 9.Same									
Roof Surface										Bath(s) Style										SOFT (Footprint) 875									
4.Composit 7.Rubber 2.Slate 5.Wood 8.Other 3.Metal 6.Rotled 9.										1.Modern 4.Obsolete 7. 2.Typical 5. 8. 3.Old Type 6. 9.None										Condition 1.Poor 7.V G 2.Fair 5.Avg+ 8.Exc 3.Avg- 6.Good 9.Same									
SF Masonry Trim										# Rooms 8										Prys. % Good									
OPEN-3-CUSTOM										# Bedrooms 5										Funct. % Good 100									
OPEN-4-CUSTOM										# Full Baths 1										Funct. % Good 100									
Year Built 1990										# Half Baths										Funct. % Good 100									
Year Remodeled										# Addn Fixtures										Funct. % Good 100									
Foundation										# Fireplaces										Funct. % Good 100									
1.Concrete 4.Wood 7. 2.C Block 5.Slab 8. 3.Br/Stone 6.Piers 9.																													
Basement																													
1.1/4 Bmt 4.Flt Bsmt 7.Piers 2.1/2 Bmt 5.Crawl Sp 8. 3.3/4 Bmt 6.Slab 9.No Basem																													
Bsmt Car # Cars																													
Wet Basement																													
1.Dry 4. 7. 2.Damp 5. 8. 3.Wet 6. 9.																													
 A Division of Rantz Computer Systems																													
Date Inspected 9-25-23																													
Additions, Outbuildings & Improvements																													
Type	Year	Units	Grade	Cond	Phys.	Funct.	Sound Value																						
64		500	3100	2	%	80	%																						
28		500	3100	2	%	80	%																						
67	2004	224			%		%																						
1	2004	250	4160	4	%	80	%																						
29		416	4115	4	%	100	%																						
21		182			%		%																						
								1.One Story Fram 2.Two Story Fram 3.Three Story Fr 4.1 & 1/2 Story 5.1 & 3/4 Story 6.2 & 1/2 Story 21.Open Frame Por 22.End Frame Por 23.Frame Garage 24.Frame Shed 25.Frame Bay Wind 26.1Sfr Overhang 27.Unfin Basement 28.Unfinished Attc 29.Finished Attc																					

WHITE

(1004)

1004

500
BURN
W/Lockt 25
20

10 FIVE
(22)
14

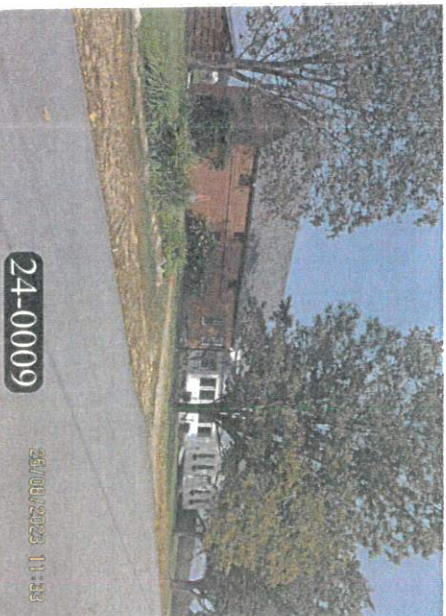
750
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1004
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24
18

875
13
19
25

7 OFP
(18)

35



Harrison

Valuation Report

02/21/2025

Name: MICALÉ, ANITA M

Page 1

MICALÉ, DOMINIC

Map/Lot:

24-0009

Account: 905 Card: 1 of 1

Location:

400 CARSLEY RD

Neighborhood 1 Paved

Sale Data

Zoning/Use Standard Land Use
 Topography RollingTopo
 Utilities Drilled WellSeptic System
 Street Paved

Sale Date 05/14/2015
 Sale Price 158,000
 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

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
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						184,000

Land Total

Dwelling Description

Replacement Cost New

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
					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		
Baths	1	Half Baths	0	Plumbing	0
Attic	None			Attic	0
FirePlaces	0			Fireplace	0
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout	Total
1990	0	Typical	Typical	Average	Typical	303,390
Functional Obsolescence	Economic Obsolescence	Phys. %	Func. %	Econ. %	Value(Rcnld)	
None	None	75%	100%	100%	227,542	

Outbuildings/Additions/Improvements

Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value Rcnld
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

Acpt Land

184,000

Accepted Bldg

350,000

Total

534,000

Map Lot

Account

Location

Card Of

SEDONER, JANICE E.
JONES, JOHN M.
B: 9884P169
Maplot: 24-0001
532 MAPLE RIDGE ROAD



Property Data

Neighborhood

Tree Growth Year

Front Foot

Depth

Zone/Land Use

Secondary Zone

Topography

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

Utilities

1. Public 4. D/W Well 7. Cesspool
2. Water 5. Dug Well 8. Shared
3. Sewer 6. Septic 9. None

Street

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

NAME CODE 1

TYPE CODE

0

Sale Data

Sale Date 7/20/2022

Price \$315,000 / \$515,000

Sale Type

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

Financing

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

Validity

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

Verified

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

Assessment Record

Year

Land

Buildings

Exempt

Total

Calc.

Land Data

Front Foot

11. Regular Lot
12. Delta Triangle
13. Naba Triangle
14. Rear Land
15. Miscellaneous

Type

Effective

Depth

Factor

Influence

Code

Influence

Codes

1. Unimproved
2. Excess Ftg
3. Topography
4. Size/Shape
5. Access
6. Restriction
7. Open Space
8. Working Waterf
9. Conservation E

Square Feet

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

Fract. Acre

21. Baselt Imp
22. Baselt Unimp
23. Misc

Acres

24. Baselt Imp
25. Baselt Unimp
26. Frontage
27. 2ND ACRE
28. Rear Land (2+
29. Rear Land (12+)

Acres

21. Baselt Imp
22. Baselt Unimp
23. Misc

Acres

24. Baselt Imp
25. Baselt Unimp
26. Frontage
27. 2ND ACRE
28. Rear Land (2+
29. Rear Land (12+)

Acres

21. Baselt Imp
22. Baselt Unimp
23. Misc

Acres

Total Acreage 7.00

Harrison

Harrison

2

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24-0001

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Harrison

Valuation Report

01/25/2024

Name: SPOONER, JANICE E

Page 1

JONES, JOHN M

24-0001

Account: 1689 Card: 1 of 1

Map/Lot:

Location:

522 MAPLE RIDGE RD

Neighborhood 1 Paved

Sale Data

Zoning/Use Standard Land Use
 Topography RollingTopo
 Utilities Drilled WellSeptic System
 Street Paved

Sale Date 12/02/2022
 Sale Price 515,000
 Sale Type Land & Buildings
 Financing Unknown
 Verified Public Record
 Validity Arms Length Sale

Reference 1

Reference 2

Tran/Land/Bldg 1 1 24

Shore Ft Frnt 0 Subdivision 0

Exemption(s) Land Schedule 1

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
1.00	Acres-Baselot Imp (Fract)	70,000.00	70,000	100%		70,000
6.00	Acres-Rear Land 2+	6,000.00	36,000	100%		36,000
					Land Total	106,000

Dwelling Description

Replacement Cost New

Gambrel	Two Story	1,040 Sqft	Grade B 100	Base	353,407
Exterior	Vinyl/Aluminum	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
					0
Foundation	Concrete	Basement	Dry Full Bmt	Basement	0
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Hot Water BB	Cooling	0% None	Heat	0
Rooms	9				
Bedrooms	5	Add Fixtures	1		
Baths	2	Half Baths	1	Plumbing	16,448
Attic	None			Attic	0
FirePlaces	1			Fireplace	5,874
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout	Total
1971	2016	Modern	Modern	Above Average	Typical	375,729
Functional Obsolescence						Value(Rcnld)
None						263,010

Outbuildings/Additions/Improvements

Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value Rcnld
Frame Garage	2016	1600	B 125	104,037	Avq	93%	100%	100%	96,754
Wood Deck	2016	196	B 100	5,796	Avq+	70%	100%	100%	4,057
One Story Frame	1971	168	B 140	34,486	Avq+	73%	100%	100%	25,175
Patio	1971	144	B 100	3,368	Avq+	70%	100%	100%	2,358
One Story Frame	1971	1040	B 125	158,851	Avq+	73%	100%	100%	115,961
Frame Shed	1980	128	D 100	4,844	Avq-	64%	80%	100%	2,480
3.288 SFLA	122.92 = \$/SFLA (4)			Outbuilding Total			246,785		

Acpt Land

106,000

Accepted Bldg

509,800

Total

615,800

Man lot

Account

Location

Harrison

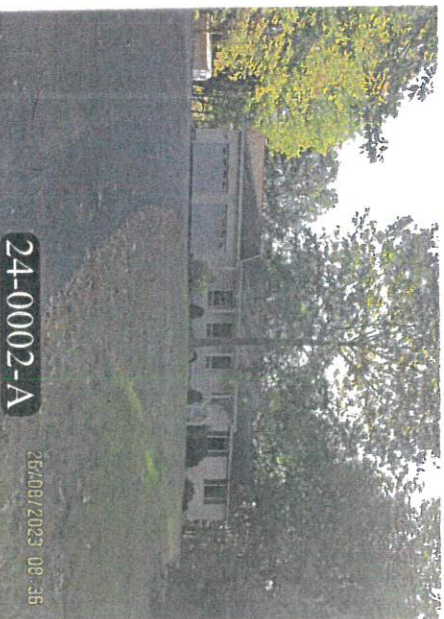
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Additions, Outbuildings & Improvements

Additions, Outbuildings & Improvements

Type	Year	Units	Grade	Cond	Phys.	Funct.	Sound Value
23		672	3125	5	%	100%	2. Two Story Fram
22		224			%		3. Three Story Fr
21		180			%		4.1 & 1/2 Story
24 (10/11/67)	2008	1600	1100	3	%	80%	5.1 & 3/4 Story
					%		6.2 & 1/2 Story
					%		21. Open Frame Por
					%		22. End Frame Por
					%		23. Frame Garage
					%		24. Frame Shed
					%		25. Frame Bay Wind
					%		26. 1st Overhang
					%		27. Unfin Basement
					%		28. Unfinished Att
					%		29. Finished Attic



24-0002-A

26/08/2023 08:36

Harrison
Name: REYNOLDS, CAMERON
REILLY, BRANDON

Valuation Report

02/20/2024

Page 1

24-0002-A

Account: 2336 Card: 1 of 1

Map/Lot:

Location:

564 MAPLE RIDGE RD

Neighborhood 1 Paved

Zoning/Use Standard Land Use
Topography RollingTopo
Utilities Drilled WellSeptic System
Street Paved

Sale Data

Sale Date 10/18/2023
Sale Price 405,000
Sale Type Land & Buildings
Financing Unknown
Verified Buyer
Validity Arms Length Sale

Reference 1

Reference 2

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

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
1.00	Acres-Baselot Imp (Fract)	80,000.00	80,000	100%		80,000
Total Acres 1.00						80,000

Dwelling Description

Replacement Cost New

Ranch	One Story	1,512 Sqft	Grade C 110	Base	288,491
Exterior	Vinyl/Aluminum	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
					0
Foundation	Concrete	Basement	Dry Full Bmt	Basement	0
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Hot Water BB	Cooling	0% None	Heat	0
Rooms	6				
Bedrooms	3	Add Fixtures	0		
Baths	2	Half Baths	0	Plumbing	7,415
Attic	None			Attic	0
FirePlaces	0			Fireplace	0
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout	Total
2003	0	Modern	Modern	Above Average	Typical	295,906
Functional Obsolescence						Value(Rcnld)
None						254,479

Outbuildings/Additions/Improvements

Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value Rcnld
Frame Garage	2003	672	C 125	38,725	Avq+	88%	100%	100%	34,078
Encl Frame Porch	2003	224	C 110	19,026	Avq+	86%	100%	100%	16,362
Open Frame Porch	2003	180	C 110	12,360	Avq+	86%	100%	100%	10,630
Frame Shed	2008	160	E 100	3,692	Avq-	81%	80%	100%	2,393
1,512 SFLA 168.31 = \$/SFLA (4)									Outbuilding Total
									63,463

Acpt Land

80,000

Accepted Bldg

317,900 Total

397,900

Town of Harrison
PO Box 300
Harrison, ME 04040

Cumberland County
Executive Department
142 Federal Street
Portland, ME 04101

Retail



04101

U.S. POSTAGE PAID
FCM LG ENV
HARRISON, ME 04040
FEB 21, 2025

\$3.43

RDC 99

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