Cumberland County

Board of Assessment Review

Meeting Agenda - Final

Meeting Location: 27 Northport Drive, Portland ME 04103

BAR Hearings are scheduled upon request and open to the public.

Tuesday, July 21, 2026	**5:00 PM**	**Sebago Meeting Room** **27 Northport Dr** **Portland, ME 04103**

CALL TO ORDER

APPROVAL OF MINUTES

BAR 26-018 Approval of the minutes, June 16, 2026, meeting of the Board of Assessment Review.

Attachments: June 16, 2026 Draft BAR Meeting Minutes

NEW BUSINESS

BAR 26-019 Reconsider the Board of Assessment Review's decision, voted on June 16, 2026, to deny the property tax abatement appeal submitted by Dr. Joseph Chisari for 41 Mayberry Landing (Building and Land, Lot 6), Naples, Maine.

Attachments: Reconsideration Request Cumberland County Board of Assessment Review

BAR 26-020 Reconsider the Board of Assessment Review's decision, voted on June 16, 2026, to deny the property tax abatement appeal submitted by Dr. Joseph Chisari for 45 Mayberry Landing (Land, Lot 7), Naples, Maine.

Attachments: Reconsideration Request Cumberland County Board of Assessment Review

NEXT MEETING: To be determined

ADJOURNMENT

Cumberland County

27 Northport Dr
Portland, ME 04103

Position Paper

File #: BAR 26-018 **Agenda Date:** 7/21/2026

Title:

Approval of the minutes, June 16, 2026, meeting of the Board of Assessment Review.

Background and Purpose of Request:

Review and approve the attached minutes.

Staff Contact: Katharine Cahoon, Executive Department

Cumberland County

Board of Assessment Review

Meeting Minutes - Draft

27 Northport Dr
Portland, ME 04103

Meeting Location: 27 Northport Drive, Portland ME 04103

Tuesday, June 16, 2026 **5:00 PM** **Sebago Meeting Room**
27 Northport Dr
Portland, ME 04103

CALL TO ORDER

The Board of Assessment Review met in person at 27 Northport Drive, Portland, in the Sebago Lake Conference Room, the meeting was called to Order by Chair Ed Getty at 5:00 p.m.

ROLL CALL

Present:	4 -	Board Member Alex Coupe, Board Member David Silk, Chair Edward Getty and Vice Chair Geoffrey Crain
Excused:	1 -	Board Member Peter Coyne

County Staff:
Breana Gersen, Deputy County Manager

APPROVAL OF MINUTES

BAR 26-013 Approval of the minutes, May 19, 2026, meeting of the Board of Assessment Review

A motion was made by Board Member Coupe, seconded by Board Member Silk, that this BAR Agenda Item be APPROVED. The motion carried by a unanimous vote.

BAR 26-014 Approval of the minutes, May 29, 2026, special meeting of the Board of Assessment Review

A motion was made by Board Member Coupe, seconded by Board Member Silk, that this BAR Agenda Item be APPROVED. The motion carried by a unanimous vote.

OLD BUSINESS

BAR 26-007 For consideration and adoption, revised Cumberland County Board of Assessment Review (BAR) Procedures, Instructions for Applicants, and BAR Application.

Deputy County Manager Breana Gersen reviewed the updated changes to the Rules of Procedure and associated documents. She explained that the Cumberland County Board of Commissioners had approved the BAR's size, reducing the number of members from seven to five. The following changes were reviewed and approved: Approval of the revised rules and regulations, a 5-member board and making note of date any changes occurred. Approval of the revisions to instructions to applicants, including expanding on unjust discrimination. Approval of the application for Board of Assessment review, there were changes to the lines where the over evaluation were located on the form.

A motion was made by Board Member Silk, seconded by Board Member Coupe, that the BAR Agenda Item be APPROVED. The motion carried by the following vote:

Yes:	4 -	Board Member Coupe, Board Member Silk, Chair Getty and Vice Chair Crain
No:	0	
Excused:	1 -	Board Member Coyne

NEW BUSINESS

BAR 26-015 Appeal for an 2025-26 Tax Abatement Request for 41 Mayberry Landing (Building and Land, Lot 6), Naples, Maine, R05-005-006 by Dr. Joseph and Denise Chisari.

Taxpayer Dr. Joseph Chisari, joined the meeting remotely and demonstrated why he was appealing his property assessment. The assessing agent for the Town Assessor for Naples, Paul Binetee of John E. O'Donnel and Associates, was present. The Board reviewed written testimony and heard oral presentations from both parties.

The Taxpayers requested an abatement reducing the assessed value from $1,492,035 to $1,380,641 for the April 1, 2025 assessment date. The appeal focused on the Taxpayers' claim that the Property was assessed at a higher value than comparable properties within the same area. The Board considered the waterfront parcel comparisons, neighboring property assessments, the Town's 2022 revaluation, assessment methodology, property record cards, valuation maps and photographs presented by the parties.

The Board determined that the Taxpayers did not meet the burden of proving that the assessment was manifestly wrong or the result of unjust discrimination. The Board found insufficient evidence that the Property was assessed unfairly in comparison to similarly situated properties or that the assessment methodology resulted in unequal treatment. The request for abatement was denied and the assessed value of $1,492,035 remains in effect for the April 1, 2025 assessment date.

A full transcript of the meeting may be viewed at www.cumberlandcountyme.gov/live

A motion was made by Board Member Silk, seconded by Board Member Coupe, that the BAR Agenda Item be DENIED. The motion carried by the following vote:

Yes:	4 -	Board Member Coupe, Board Member Silk, Chair Getty and Vice Chair Crain

No: 0

Excused: 1 - Board Member Coyne

BAR 26-016 Appeal for an 2025-26 Tax Abatement Request for 45 Mayberry Landing (Land, Lot 7), Naples, Maine, R05-005-007 by Dr. Joseph and Denise Chisari.

Taxpayer Dr. Joseph Chisari, joined the meeting remotely and demonstrated why he was appealing his property assessment. The assessing agent for the Town Assessor for Naples, Paul Binetee of John E. O'Donnel and Associates, was present. The Board reviewed written testimony and heard oral presentations from both parties.

The Taxpayers requested an abatement of $98,000, reducing the assessed value from $490,412 to $392,412 for the April 1, 2025 assessment date. The appeal focused on the Taxpayers' claim that the Property was overvalued in comparison to neighboring waterfront properties, including differences in water depth, waterfront quality and utility. The Board considered the waterfront parcel comparisons, neighboring property assessments, the Town's 2022 revaluation, assessment methodology, property record cards and neighborhood land valuation maps presented by the parties.

The Board determined that the Taxpayers did not meet the burden of proving that the assessment was manifestly wrong or the result of unjust discrimination. The Board found insufficient evidence that the Property was assessed unfairly in comparison to similarly situated properties or that the assessment methodology resulted in unequal treatment. The request for abatement was denied and the assessed value of $490,412 remains in effect for the April 1, 2025 assessment date.

A full transcript of the meeting may be viewed at www.cumberlandcountyme.gov/live

A motion was made by Board Member Silk, seconded by Board Member Coupe, that the BAR Agenda Item be DENIED. The motion carried by the following vote:

Yes: 4 - Board Member Coupe, Board Member Silk, Chair Getty and Vice Chair Crain

No: 0

Excused: 1 - Board Member Coyne

BAR 26-017 Appeal for 2025 - 26 Tax Abatement Request for 457 Cape Monday Rd, Harrison, ME MAP/Lot 21-0019 by Tamsen and Matthew Moynihan.

The Taxpayers requested a stay of their appeal to allow additional time to negotiate the assessment with the Town of Harrison. The BAR agreed to grant a 90 day stay for the appeal, with the intention of holding it’s next meeting in September if needed. The BAR requested notification from the Taxpayers within 60 days regarding the appeal's resolution and whether a hearing will be needed.

A motion was made by Board Member Silk, seconded by Board Member Coupe, that the BAR Agenda Item be POSTPONED to the Board of Assessment Review, due back on 9/14/2026. The motion carried by the following vote:

Yes:	4 -	Board Member Coupe, Board Member Silk, Chair Getty and Vice Chair Crain
No:	0	
Excused:	1 -	Board Member Coyne

NEXT MEETING: To be determined

ADJOURNMENT

At 6:10 p.m. a motion was made by David Silk, seconded by Alex Coupe, to ADJOURN the meeting. The motion carried by a unanimous vote.

A full transcript of the meeting may be viewed at www.cumberlandcountyme.gov/live

Cumberland County

27 Northport Dr
Portland, ME 04103

Position Paper

File #: BAR 26-019 **Agenda Date:** 7/21/2026 **Agenda #:**

Title For Agenda Item:

Reconsider the Board of Assessment Review's decision, voted on June 16, 2026, to deny the property tax abatement appeal submitted by Dr. Joseph Chisari for 41 Mayberry Landing (Building and Land, Lot 6), Naples, Maine.

Background:

On June 22, 2026, Dr. Joseph Chisari submitted a request for the Board to reconsider their decision regarding 41 Mayberry Landing (Building and Land, Lot 6), Naples, Maine, agenda item BAR 26-015 at their meeting on June 16, 2026.

The request for reconsideration is attached.

Reconsideration Request

Dr. Joseph Chisari
41 and 45 Mayberry Landing
Naples, Maine 04055

June 22, 2026

Cumberland County Board of Assessment Review
27 Northport
Portland, Maine 04103

RE: Request for Reconsideration of Board Decision Pursuant to Board Reconsideration Procedure and Maine Property Tax Law

Property Addresses: 41 and 45 Mayberry Landing, Naples, Maine 04055
Tax Map and Lots: Map 05, Lots 005-006 and 05-005-007
Date of Original Decision: June 16, 2026

Dear Members of the Cumberland County Board of Assessment Review:

I respectfully submit this written request for reconsideration of the Board's decision dated June 16, 2026, concerning my property tax appeal for 41 and 45 Mayberry Landing, Naples, Maine.

This request is being filed within ten (10) days of the Board's vote, and I respectfully request that the Board reconsider its decision within the sixty (60) day period allowed under the Board's reconsideration procedure, provided the Board continues to retain jurisdiction over this matter.

My request for reconsideration is based upon concerns regarding both the evaluation of evidence presented at the hearing and the fairness of the hearing procedure.

First, I respectfully believe that the Board did not give appropriate consideration to a relevant comparable property that I presented during the hearing for 05-005-006. The comparable home provided important evidence regarding the fair market value and equitable assessment of my properties. During the hearing, I understood that the Board's position was that one comparable property was insufficient and that additional comparable properties would be required. This knowledge can be satisfied as I can produce many more comparables to prove my point of overvaluation.

While I understand the Board may consider multiple factors when evaluating property value, I respectfully request reconsideration because the comparable property presented was relevant evidence and should not have been disregarded solely because additional comparable properties were not provided. Maine law requires property assessments to reflect just value and to be fair and equitable. A complete review of all relevant valuation evidence is necessary to ensure that the assessment is accurate and consistent with those requirements.

Additionally, with respect to Tax Map 05, Lot 005-007, I respectfully request reconsideration based upon an apparent factual error regarding the property's linear water frontage. During the assessment review, it was stated that the property had approximately 500 feet of linear water frontage. However, the actual linear water frontage is approximately 300 feet. This difference is significant because waterfront frontage is a material factor in determining property value.

Reconsideration Request

The incorrect frontage measurement appears to have influenced the valuation analysis and resulted in an assessment comparison that did not accurately reflect the characteristics of the property. With the correct measurement of approximately 300 feet of waterfront frontage, the property more closely aligns with the comparable properties I presented during the hearing. I respectfully request that the Board reconsider the valuation after correcting this factual error and evaluating the property characteristics based upon accurate information.

Second, I respectfully request reconsideration due to a procedural concern that affected my experience during the hearing. Before all discussion had concluded and before I understood the hearing to be formally closed, one of the Board members made a motion to conclude the matter and vote against my appeal.

The timing of that motion caused me concern and made me feel that I needed to become defensive rather than continue presenting my evidence in a full and comfortable manner. I respectfully believe that the appearance of the decision being reached before all discussion and evidence had been fully considered affected my confidence that my appeal received a complete and impartial review.

I am not making this request to question the Board members' intentions. Rather, I respectfully request reconsideration so that the matter may be reviewed through a complete discussion of the evidence, including the comparable property information and all testimony presented.

Maine property tax law requires assessments to be based upon just value and applied fairly and equitably. See Maine Constitution, Article IX, Section 8, and applicable provisions of Title 36 of the Maine Revised Statutes, including the laws governing assessment appeals. A reconsideration would allow the Board to ensure that the final decision is based upon a complete record and full consideration of the evidence.

Therefore, I respectfully request that the Cumberland County Board of Assessment Review:

1. Vote to reconsider the June 16, 2026 decision;
2. Allow any additional discussion, testimony, or evidence the Board determines appropriate; and
3. Issue a new written decision after reconsideration of the merits of my appeal.

Thank you for your time and consideration. I appreciate the Board's willingness to review this request and ensure that the appeal process results in a fair and equitable determination.

Respectfully submitted,

Dr. Joseph Chisari
41 and 45 Mayberry Landing
Naples, Maine 04055

Cumberland County

27 Northport Dr
Portland, ME 04103

Position Paper

File #: BAR 26-020 **Agenda Date:** 7/21/2026 **Agenda #:**

Title For Agenda Item:

Reconsider the Board of Assessment Review's decision, voted on June 16, 2026, to deny the property tax abatement appeal submitted by Dr. Joseph Chisari for 45 Mayberry Landing (Land, Lot 7), Naples, Maine.

Background:

On June 22, 2026, Dr. Joseph Chisari submitted a request for the Board to reconsider their decision regarding 45 Mayberry Landing (Land, Lot 7), Naples, Maine, agenda item BAR 26-016 at their meeting on June 16, 2026.

The request for reconsideration is attached.

Reconsideration Request

Dr. Joseph Chisari
41 and 45 Mayberry Landing
Naples, Maine 04055

June 22, 2026

Cumberland County Board of Assessment Review
27 Northport
Portland, Maine 04103

RE: Request for Reconsideration of Board Decision Pursuant to Board Reconsideration Procedure and Maine Property Tax Law

Property Addresses: 41 and 45 Mayberry Landing, Naples, Maine 04055
Tax Map and Lots: Map 05, Lots 005-006 and 05-005-007
Date of Original Decision: June 16, 2026

Dear Members of the Cumberland County Board of Assessment Review:

I respectfully submit this written request for reconsideration of the Board's decision dated June 16, 2026, concerning my property tax appeal for 41 and 45 Mayberry Landing, Naples, Maine.

This request is being filed within ten (10) days of the Board's vote, and I respectfully request that the Board reconsider its decision within the sixty (60) day period allowed under the Board's reconsideration procedure, provided the Board continues to retain jurisdiction over this matter.

My request for reconsideration is based upon concerns regarding both the evaluation of evidence presented at the hearing and the fairness of the hearing procedure.

First, I respectfully believe that the Board did not give appropriate consideration to a relevant comparable property that I presented during the hearing for 05-005-006. The comparable home provided important evidence regarding the fair market value and equitable assessment of my properties. During the hearing, I understood that the Board's position was that one comparable property was insufficient and that additional comparable properties would be required. This knowledge can be satisfied as I can produce many more comparables to prove my point of overvaluation.

While I understand the Board may consider multiple factors when evaluating property value, I respectfully request reconsideration because the comparable property presented was relevant evidence and should not have been disregarded solely because additional comparable properties were not provided. Maine law requires property assessments to reflect just value and to be fair and equitable. A complete review of all relevant valuation evidence is necessary to ensure that the assessment is accurate and consistent with those requirements.

Additionally, with respect to Tax Map 05, Lot 005-007, I respectfully request reconsideration based upon an apparent factual error regarding the property's linear water frontage. During the assessment review, it was stated that the property had approximately 500 feet of linear water frontage. However, the actual linear water frontage is approximately 300 feet. This difference is significant because waterfront frontage is a material factor in determining property value.

Reconsideration Request

The incorrect frontage measurement appears to have influenced the valuation analysis and resulted in an assessment comparison that did not accurately reflect the characteristics of the property. With the correct measurement of approximately 300 feet of waterfront frontage, the property more closely aligns with the comparable properties I presented during the hearing. I respectfully request that the Board reconsider the valuation after correcting this factual error and evaluating the property characteristics based upon accurate information.

Second, I respectfully request reconsideration due to a procedural concern that affected my experience during the hearing. Before all discussion had concluded and before I understood the hearing to be formally closed, one of the Board members made a motion to conclude the matter and vote against my appeal.

The timing of that motion caused me concern and made me feel that I needed to become defensive rather than continue presenting my evidence in a full and comfortable manner. I respectfully believe that the appearance of the decision being reached before all discussion and evidence had been fully considered affected my confidence that my appeal received a complete and impartial review.

I am not making this request to question the Board members' intentions. Rather, I respectfully request reconsideration so that the matter may be reviewed through a complete discussion of the evidence, including the comparable property information and all testimony presented.

Maine property tax law requires assessments to be based upon just value and applied fairly and equitably. See Maine Constitution, Article IX, Section 8, and applicable provisions of Title 36 of the Maine Revised Statutes, including the laws governing assessment appeals. A reconsideration would allow the Board to ensure that the final decision is based upon a complete record and full consideration of the evidence.

Therefore, I respectfully request that the Cumberland County Board of Assessment Review:

1. Vote to reconsider the June 16, 2026 decision;
2. Allow any additional discussion, testimony, or evidence the Board determines appropriate; and
3. Issue a new written decision after reconsideration of the merits of my appeal.

Thank you for your time and consideration. I appreciate the Board's willingness to review this request and ensure that the appeal process results in a fair and equitable determination.

Respectfully submitted,

Dr. Joseph Chisari
41 and 45 Mayberry Landing
Naples, Maine 04055