



# Town Of Harrison *Maine*

March 15, 2026

**TO: Cumberland County Board of Assessment Review**

**RE: Defense of Assessment – 475 Cape Monday Road, Harrison, Maine**

The Town of Harrison respectfully submits this statement in support of the assessment for the property located at **475 Cape Monday Road**, identified as **Tax Map 13-0055**. As part of the 2024 town-wide revaluation, a comprehensive review of all properties in Harrison was conducted to ensure fair, accurate, and equitable assessments.

## **EXHIBITS PROVIDED:**

### • **EXHIBIT 1 – Waterfront Sales Maps (Tax Map 13 & 21) –**

This exhibit provides a map of the sales used to establish values for waterfront properties on Long Lake. These transactions reflect the strong market demand for Long Lake frontage and support the valuation methodology applied during the revaluation. The map offers visual context regarding property types and the quality of waterfront views. All sales have been adjusted to account for market trends over the past five years.

- Parcels identified in yellow are sales
- Parcels identified in blue have 125% land factor is applied for ADU/2<sup>nd</sup> Dwelling.
- Subject parcel on Map 13 is identified in pink.

### • **EXHIBIT 2 – Comparison Chart**

This exhibit presents a comparison chart of property which sold in September of 2024 with the same 125% land factor. This comparison demonstrates consistency in the application of assessment methodology.

### • **EXHIBIT 3 – Valuation Reports for Properties with a 125% Land Factor**

This exhibit provides valuation reports demonstrating the consistent application of a 125% land factor for comparable properties on Long Lake. These reports illustrate the uniform methodology used during the revaluation and reinforce the fairness and equity of the assessment process.



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## Conclusion

The applicant has not demonstrated that the valuation of **475 Cape Monday Road** is overstated. Our comprehensive research conducted throughout the revaluation, supported by more than 45 years of experience in mass appraisal, reflects our diligence in establishing a land factor that is fair and equitable for comparable properties. The resulting assessments are consistent, well-supported, and aligned with the treatment of other waterfront parcels on Long Lake. The Town of Harrison stands firmly behind both the methodology and the final valuation. Significant time and professional expertise were devoted to property inspections, market analysis, and the evaluation of all relevant factors during the revaluation process.

We appreciate your time and consideration in reviewing this matter.

Sincerely,

The Town of Harrison Board of Assessors & Parker Appraisal Co