



Post Dated @ 1/06/25

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: Anibella Properties, LLC
2. ADDRESS OF APPLICANT: 170 Warren Ave., Westbrook, ME 04092
3. TELEPHONE NUMBER: 207-939-4185
4. NAME, ADDRESS AND TELEPHONE NUMBER OF ATTORNEY/AUTHORIZED AGENT, IF ANY: Jeffrey Messer, Manager, Anibella Properties, LLC

5. STREET ADDRESS OF PROPERTY: 25 Pond View Way MAP/LOT: 0015/0001-7
6. MUNICIPALITY IN WHICH PROPERTY IS LOCATED: Casco
7. ASSESSED VALUATION:

(a)	LAND:	\$	<u>346,500</u>
(b)	BUILDING:	\$	<u>75,800</u>
(c)	TOTAL:	\$	<u>422,300</u>
8. OWNER'S OPINION OF CURRENT VALUE:

(a)	LAND:	\$	<u>249,200</u>
(b)	BUILDING:	\$	<u>75,800</u>
(c)	TOTAL:	\$	<u>325,000</u>
9. ABATEMENT REQUESTED (VALUATION AMOUNT): \$97,300
(#7(c) minus #8(c) = #9)
10. TAX YEAR FOR WHICH ABATEMENT REQUESTED: 2024-2025
11. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION: \$0
12. DATE OF ASSESSOR'S DECISION: November 4, 2024 (received November 12, 2024)
13. A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT: _____
The taxpayer receive the FY 2024-2025 real estate tax bill and submitted an application for abatement on 9/5/24. The Casco assessor's response was received on 11/12/24.

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."

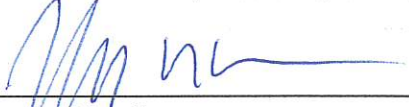
Please see the attached document stating the reasons for abatement.

15. ESTIMATED TIME FOR PRESENTATION AT HEARING: 10 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.

12/30/24
Date


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."

12/30/24

Application for Abatement of Property Taxes Section 14

Dear Members of the Board,

I respectfully submit this request for an abatement of the valuation of 25 Pond View Way, Casco, Maine, which the Assessor's Office has valued at \$422,300 for the 2024-2025 tax year. I contend that this valuation is substantially overestimated, inconsistent with the fair market value of comparable properties, and results in an unjust tax burden on the property owner.

The Maine Supreme Court has established that for an abatement to be granted, the taxpayer must demonstrate that the Assessor's judgment is irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results. I believe the evidence presented herein meets this burden.

Comparable Sales Evidence

The unit in question is part of a condominium complex with 13 units, all of which share similar design, construction quality, and amenities. The most recent sale within the complex occurred in November 2024, when 28 Pond View Way sold for \$325,000. This transaction, taking place only two months ago in an open market setting, provides a direct and reliable indication of the fair market value of properties within the complex.

Disparity in Valuation

The Assessor's valuation of \$422,300 is **30% higher** than the highest confirmed sale price of any unit within the complex. This discrepancy cannot be justified by market evidence and reflects an unreasonable overvaluation.

The Assessor's methodology appears to disregard the actual market conditions and comparable sales data for this specific property class. Even if adjustments for time, location, or other factors were warranted, a 30% premium above the highest actual sale price lacks a rational basis.

Impact of Substantial Overvaluation

This inflated valuation results in a tax burden that is disproportionate to the fair market value of the property and creates a significant financial injustice for the taxpayer. Such overvaluation undermines the principles of equity and fairness in property taxation.

Request for Adjustment

Given the clear evidence of overvaluation and the lack of rational justification for the \$422,300 assessment, I respectfully request that the valuation of this property be adjusted to \$325,000, consistent with the highest sale price of a comparable unit within the complex.

Thank you for your time and attention to this matter. I am prepared to provide further documentation and testimony to support this request, and I look forward to answering any questions the Board may have.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Jeffrey Messer', with a horizontal line extending to the right.

Jeffrey Messer
Manager
Anibella Properties, LLC

Public Detail Report

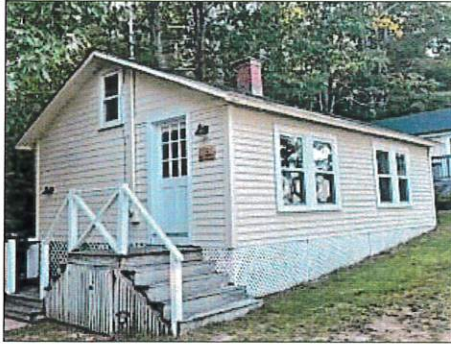
MLS #: 1581562
 Status: Closed

County: Cumberland
 Property Type: Residential

Association Fee: \$340/ Annually
 Seasonal: Yes

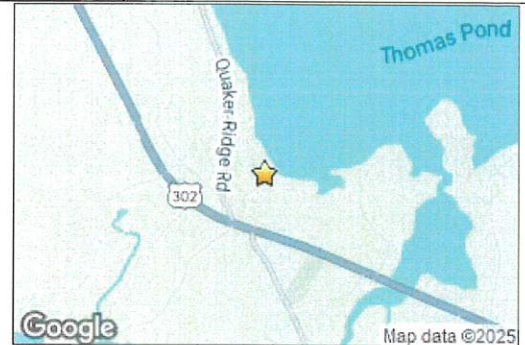
List Price: \$340,000
 Original List Price: \$389,000

Directions: Rt 302 to South Casco Village Rd to Pond View Way. #28 will be the first on you left as you come around the bend by the water front.



28 Pond View Way, Unit #: 28
Casco, ME 04015

List Price: \$340,000
MLS#: 1581562



General Information

Sub-Type: Condominium	Year Built: 1940	Rooms: 4	Sqft Fin Abv Grd+/-: 756
Style: Camp; Cottage	Fireplaces Total: 0	Beds: 2	Sqft Fin Blw Grd+/-: 0
Color: Yellow		Baths: 1/0	Sqft Fin Total+/-: 756
			Source of Sqft: Public Records

Land Information

Leased Land: No	Waterfront: Yes	Waterfront Amount: 325	Zoning: Shoreland/Village
Lot Size Acres +/-: 0.17	Src of Wtrfrt: Public Records	Waterfront Owned +/-: 0	Zoning Overlay: Yes
Source of Acreage: Public Records	Water Views: Yes	Waterfront Shared +/-: 325	
Surveyed: Yes		Water Body: Thomas Pond	
		Water Body Type: Pond	

Interior Information

Full Baths Bsmnt: 0	Half Baths Bsmnt: 0	# of Buildings: 14
Full Baths Lvl 1: 1	Half Baths Lvl 1: 0	Total Units: 14
Full Baths Lvl 2: 0	Half Baths Lvl 2: 0	Unit Type: Condo
Full Baths Lvl 3: 0	Half Baths Lvl 3: 0	Units in Building: 1
Full Baths Upper: 0	Half Baths Upper: 0	FHA Certification: No
		VA Certification:

Appliances: Cooktop; Refrigerator

Room Name	Length	Width	Level	Room Features
Kitchen			First	
Living Room			First	
Bedroom 1			First	
Bedroom 2			First	

Property Features

Site: Level; Open	Construction: Wood Frame
Driveway: Gravel	Basement Info: Crawl Space
Parking: 1 - 4 Spaces; On Site; Reserved Parking: Yes; Reserved Parking Spaces: 2	Exterior: Wood Siding
Location: Near Town; Neighborhood	Roof: Shingle
Rec. Water: Beach Rights; Boat Slip; Deeded; Dock	Heat System: Direct Vent Heater; Heat Pump
Roads: Association; Gravel/Dirt	Heat Fuel: Electric; Propane
Electric: Circuit Breakers	Water Heater: Electric
Gas: Bottled	Cooling: Heat Pump
Sewer: Private Sewer; Septic Design Available; Septic Existing on Site	Floors: Carpet; Wood
Water: Private; Well Existing on Site	Veh. Storage: No Vehicle Storage
Basement Entry: Not Applicable	Garage: No
	Amenities: 1st Floor Bedroom
	Patio and Porch Features: Deck; Porch

Tax/Deed Information

Book/Page 40102/296	Full Tax Amt/Yr: \$1,989/ 2022	Map/Block/Lot: 15/13
		Tax ID: CASC-000015-000001-000013

Remarks

Remarks: Seller concessions offered. Check out this picturesque cottage located on Thomas Pond. This property features two bedrooms, a full size galley kitchen, a roomy living room and an additional loft space adding extra living space or another sleeping area. Right outside there is a private deck for grilling and outdoor entertaining. The shared beach located within steps from the cottage and dock including boat slips will provide everything you need to enjoy perfect Maine summers. The property also features a few different common areas providing plenty of room for games/activities. Located in easy proximity to Portland and all the Sebago Lakes area has to offer, 10 minutes from Windham Center and Naples Causeway!

LO: Landing Real Estate

Sold Information

jenniferwilson1979@roadrunner.com
 Sold Terms/Other:

Closed Date: 11/06/2024
 Closed Price: \$325,000

Listing provided courtesy of:

John {Jack} Murphy
 The Real Estate Store
 252 Route One
 Scarborough, ME 04074
 207-329-2047
 207-883-4327
Jack@RealEstateStore.me

Prepared by John {Jack} Murphy on Monday, January 06, 2025 12:20 PM.

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Cumberland County Regional Assessing
25 Pearl Street, Portland, ME 04101
207-699-2475 • cumberlandcounty.org
Robert Sutherland, Director

Maine
Cumberland County

November 4, 2024

Anibella Properties, LLC
170 Warren Ave
Westbrook, ME 04092

**2024-25 NOTICE OF ACTION ON APPLICATION FOR
ABATEMENT OF REAL PROPERTY TAXES**

Location: 25 POND VIEW WAY Map 0015 Lot 0001-7

To whom it may concern,

The Assessor has denied a request for the abatement of taxes on the above-described property on November 4, 2024.

REASON: Overvaluation for April 1, 2024 Not Demonstrated

The taxpayer requested a partial abatement of taxes based on the valuation of other condominium units, the listed acreage, and the land valuation of a parcel abutting the condominium common area. On review, the assessment of the subject unit is deemed valid.

The condominium units being used as the basis of comparison for land value are situated differently from the subject, relative to Thomas Pond. The proximity to the body of water is the primary determinant in the differences in land value between each unit. The land of the subject, being closer to the water than the units identified, is appropriately assessed on a superior schedule.

Further, the acreage assignment is in accordance with the allocated interests identified in the Thomas Pond Cottage Condominium declaration. This declaration identifies the allocated interest for the subject (Unit 7) as 1/26th of the development. The land apportionment is therefore 0.17 acres, or 3.8% of the total land area. This methodology is consistent with each other unit and with other condominium associations within Casco, and is therefore equitable.

Finally, parcel MBLU 0015/0002/1 is not held in condominium ownership, but is rather a parcel held in fee simple, and is therefore not directly comparable. Lot 0015/0002/1 is assessed on a superior pricing schedule, having direct access to the water. It is also subject to negative pricing influences, namely a right of way, adverse topography and wetland restrictions that do not affect the subject unit. In the absence of further documentation, the land schedules and factors for the subject and this parcel are held to be appropriate.

For the above reasons, the assessment has been deemed valid and the request for abatement has been denied.

If you are dissatisfied with the decision of the Assessor, you may file an appeal to the Board of Assessment Review within 60 days after receiving this notice. The appeal Applications are available at the Assessor's office, on the town's web site under the Assessing Dept. page or it may be forwarded to you electronically upon your request.

Sincerely,

Robert Sutherland
Casco Town Assessor

Arabella Properties LLC
170 Warren Ave.
Westbrook, ME 04092

Cumberland County Board of Assessment Review
c/o Administrative Assistant
142 Federal St.
Portland, ME 04101



USPS
\$0.32
Mailed From 0403
01/06/2025
032A 00618079

