



# **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.

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**Wednesday, August 20, 2025**

**5:00 PM**

**Sebago Meeting Room  
27 Northport Dr  
Portland, ME 04103**

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**CALL TO ORDER**

**ROLL CALL**

**APPROVAL OF MINUTES**

[BAR 25-018](#) Approval of the minutes, July 23, 2025, meeting of the Board of Assessment Review

**Attachments:** [2025.07.23 BAR Meeting Minutes](#)

**OLD BUSINESS**

[BAR 25-017](#) Appeal for a 2024 - 25 Tax Abatement Request for 46 Island Pond Rd, Harrison, ME, MAP/Lot 59-17 by Connie Allen.

**Attachments:** [46 Island Pond Rd Harrison - Allen 2025.05.21 Appeal](#)  
[Assessor Response Exhibit - 4 - Court Decisions](#)  
[Assessor Response 01. Narrative](#)  
[Assessor Response 02. Exhibit Listing](#)  
[Assessor Response Exhibit - 1 - Sales Information](#)  
[Assessor Response Exhibit - 2 Comparison Land vs Acreage](#)  
[Assessor Response Exhibit - 3 - Comparison \(Land & Buildings\)](#)  
[8.2025 1. Narrative Follow-Up](#)  
[8.2025 2. Addendum 1 Follow Up](#)  
[8.2025 3. Addendum 2 Follow Up](#)  
[3a Pictures Follow Up](#)  
[3b Pictures Follow Up](#)  
[3c Pictures Follow Up](#)  
[3d Pictures Follow Up](#)  
[3e Pictures Follow Up](#)  
[3f Pictures Follow Up](#)  
[3g Pictures Follow Up](#)  
[3h Pictures Follow Up](#)  
[3i Pictures Follow Up](#)  
[3j Pictures Follow Up](#)  
[3k Pictures Follow Up](#)  
[3l Pictures Follow Up](#)  
[3m Pictures Follow Up](#)

**NEXT MEETING: To Be Determined**

**ADJOURNMENT**



# Cumberland County

27 Northport Dr  
Portland, ME 04103

## Position Paper

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**File #:** BAR 25-018

**Agenda Date:** 8/20/2025

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**Title:**

Approval of the minutes, July 23, 2025, meeting of the Board of Assessment Review

**Background and Purpose of Request:**

Review and approve the attached minutes.

**Staff Contact:** Katharine Cahoon, Executive Dept



# Cumberland County

## Board of Assessment Review

### Meeting Minutes - Draft

27 Northport Dr  
Portland, ME 04103

Meeting Location: 27 Northport Drive, Portland ME 04103

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Wednesday, July 23, 2025

5:00 PM

27 Northport Dr  
Portland, ME 04103

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#### CALL TO ORDER

#### ROLL CALL

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

#### APPROVAL OF MINUTES

[BAR 25-016](#) Approval of the minutes, May 21, 2025 meeting of the Board of Assessment Review.

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

#### NEW BUSINESS

[BAR 25-017](#) Appeal for a 2024 - 25 Tax Abatement Request for 46 Island Pond Rd, Harrison, ME, MAP/Lot 59-17 by Connie Allen.

Appellant Connie Allen was present and demonstrated why the Town of Harrison's assessment of her property was substantially overvalued. Representing the Town of Harrison, Assessing Agent Jessica Westhaver, of Parker Appraisals, the contracted assessing agent for the Town. Assessing Agent Westhaver presented testimony of the Town's position. The BAR heard both oral arguments.

On the issue of flooding, Chair Getty asked how the flooding of a property would be considered as a factor. He stated that without that knowledge, the Assessor's agent cannot adjust for the property. Assessing Agent Westhaver explained that there could be an adjustment depending on the impact that the flooding has on the property; how are other properties with a similar impact treated in Harrison Town?

Board Member Coyne asked if Appellant Connie Allen would be opposed to table deliberations until a later time. Chair Getty added that he lacks knowledge of the topography of the Appellant's property. He agreed with Board Member Coyne that deliberations should cease until more information is provided by the Assessor.

Board Member Coyne confirmed with Assessing Agent Westhaver that she would offer clarity on the flooding of the land; she confirmed that she could add



another potential factor. She stated that she would look at the Town's files, what impact the flooding has on the property and on the building. Board Member Coyne reiterated that flooding on land affects the land.

Chair Getty confirmed with Appellant Connie Allen to table the discussion to review additional factors that would affect the valuation.

Board Member Coyne made a formal motion that the application from Corrine "Connie" Allen for 46 Island Pond Road Harrison property tax map 59 lot 17 be tabled to allow the town of Harrison's assessor's agent time to review the file to determine additional factors that would affect valuation for a period not to extend 30 days from today's date.

*A motion was made by Board Member Coyne, seconded by Board Member Coupe, that this BAR Agenda Item be TABLED to the Board of Assessment Review, due back by 8/20/2025. The motion carried by a unanimous vote.*

### **NEXT MEETING: To Be Determined**

### **ADJOURNMENT**

With no other business, the meeting adjourned at 6:45 pm.

A full transcript of the meeting may be viewed at [www.cumberlandcountyme.gov/live](http://www.cumberlandcountyme.gov/live)



# Cumberland County

27 Northport Dr  
Portland, ME 04103

## Position Paper

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**File #:** BAR 25-017

**Agenda Date:** 8/20/2025

**Agenda #:**

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**Agenda Title:**

Appeal for a 2024 - 25 Tax Abatement Request for 46 Island Pond Rd, Harrison, ME, MAP/Lot 59-17 by Connie Allen.

**Background:**

Please see the attached application for the requested abatement amount and documents supporting the requested abatement.

Date of Assessor's Tax Decision: 03/25/2025

Date Cumberland County BAR Appeal Filed: 5/21/2025

Number of Days Appeal Filed from Assessor's Decision: 57 Days

County BAR Received Taxpayer Granted Extension: Yes, 5/21/2025

**CONSENT TO EXTENSION OF DEADLINE FOR DECISION  
ON TAX ABATEMENT APPEAL TO  
CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW**

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

RE: Tax Abatement Application for property located at Map 59 Lot(s) 17  
Property Street Address: 46 Island Pond Road  
Town: Harrison  
(April 1, 2025 assessment date)  
March 25, 2025

Dear Board Members:

The undersigned hereby agrees to extend the time for the Cumberland County Board of Assessment Review to decide my/our pending appeal(s) for a tax abatement on the above-described property.

Dated: 5/8/25

Corinne Allen  
Signature of Taxpayer or  
Authorized Representative  
46 Island Pond Road  
Print Mailing Address

NOTE ANY DATES OF UNAVAILABILITY:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



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: Corinne Allen
2. ADDRESS OF APPLICANT: 46 Island Pond Road, Harrison, Me.
3. TELEPHONE NUMBER: 207-583-6304
4. NAME, ADDRESS AND TELEPHONE NUMBER OF ATTORNEY/AUTHORIZED AGENT, IF ANY: /
5. STREET ADDRESS OF PROPERTY: 46 Island Pond Road MAP/LOT: 59-17
6. MUNICIPALITY IN WHICH PROPERTY IS LOCATED: Harrison
7. ASSESSED VALUATION:

(a)	LAND:	<u>\$ 197,800</u>
(b)	BUILDING:	<u>\$ 117,800</u>
(c)	TOTAL:	<u>\$ 315,600</u>
8. OWNER'S OPINION OF CURRENT VALUE:

(a)	LAND:	<u>\$ 100,000</u>
(b)	BUILDING:	<u>\$ 100,000</u>
(c)	TOTAL:	<u>\$ 200,000</u>
9. ABATEMENT REQUESTED (VALUATION AMOUNT): \$ 115,600  
(#7(c) minus #8(c) = #9)
10. TAX YEAR FOR WHICH ABATEMENT REQUESTED: 2024
11. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION: 0
12. DATE OF ASSESSOR'S DECISION: 3/25/25
13. A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT:  
6/11/24 Received notice of new assessments  
6/28/24 Met with appraiser firm. Was told there would be a substantial decrease in assessment.  
7/24 Harrison town employee informed me there wouldn't be a decrease  
8/27/24 Harrison Date of Commitment  
2/20/25 Filed for an abatement with Harrison Board of Assessors.  
3/25/25 A hearing was held and an application denied.  
5/17/25 Filed this appeal.

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 attachments*

15. ESTIMATED TIME FOR PRESENTATION AT HEARING:

*One hour*

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.

*May 17, 2025*  
Date

*Corinne Allen*  
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."

## 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: Corinne Allen
2. Mailing Address: 46 Island Pond Rd Harrison
3. Property Address or Map/Lot: 59-0017
4. Telephone number for applicant: 207 583-6304
5. Tax year for which abatement is requested: 2024-2025
6. Assessed valuation of real estate: \$ 315,600
7. Assessed valuation of personal property: —
8. Abatement requested in real estate valuation: \$ 115,600
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):  
see attachments

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.

Date

2/12/25

Signature of Applicant

Corinne Allen

**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**

Date 3/25/2025

[Signature]  
[Signature]  
[Signature]  
\_\_\_\_\_  
\_\_\_\_\_

Assessors,  
Municipality of

Harrison, Maine



# Town Of Harrison *Maine*

Corinne Allen  
46 Island Pond Road  
Harrison ME, 04040

RE: Abatement Application for 46 Island Pond Road (Tax Map 59-0017)

Dear Ms. Allen,

The Town of Harrison received your application for an abatement for 46 Island Pond Rd (Tax Map 59-0017) for the 2024/2025 tax year. Your application was seeking an abatement for \$115,600.

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 38 Island Pond Road (Tax Map 59-0013) which sold for \$175,000 in October of 2021, which is currently assessed at \$203,200. Another comparison is 62 Island Pond Road (Tax Map 59-0020) which sold for \$285,000 in September of 2006. The Town currently has an assessment of \$307,300 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 2009.

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.

If you have additional questions, please contact the Town of Harrison at 207-583-0923.

Sincerely,  
Board of Assessors  
Town of Harrison



**RE Account 21 Detail  
as of 05/19/2025**

Name: ALLEN, CORRINNE

Location: 46 ISLAND POND RD

Acreage: 0.62 Map/Lot: 59-0017

Book Page: B11518P173

2024-1 Period Due:

Land: 197,800  
Building: 117,800  
Exempt 25,000  
Total: 290,600

Ref1: Jacob Gilson Farm  
Mailing 46 ISLAND POND RD.  
Address: HARRISON ME 04040 9518

Year	Date	Reference	P	C	Principal	Interest	Costs	Total
2024-1 R	08/22/24	Original			2,237.62	0.00	0.00	2,237.62
	10/11/2024	CHGINT	1	I	0.00	-5.44	0.00	-5.44
	10/11/2024	CORRIN	A	P	1,118.81	5.44	0.00	1,124.25
	2/20/2025	CHGINT	1	I	0.00	-4.13	0.00	-4.13
	2/20/2025	corrin	A	P	1,118.81	4.13	0.00	1,122.94
		Total			0.00	0.00	0.00	0.00
2023-1 R					0.00	0.00	0.00	0.00
2022-1 R					0.00	0.00	0.00	0.00
2021-1 R					0.00	0.00	0.00	0.00
2020-1 R					0.00	0.00	0.00	0.00
2019-1 R					0.00	0.00	0.00	0.00
2018-1 R					0.00	0.00	0.00	0.00
2017-1 R					0.00	0.00	0.00	0.00
2016-1 R					0.00	0.00	0.00	0.00
2015-1 R					0.00	0.00	0.00	0.00
2014-1 R					0.00	0.00	0.00	0.00
2013-1 R					0.00	0.00	0.00	0.00
2012-1 R					0.00	0.00	0.00	0.00
2011-1 R					0.00	0.00	0.00	0.00
2010-1 R					0.00	0.00	0.00	0.00
2009-1 R					0.00	0.00	0.00	0.00
2008-1 R					0.00	0.00	0.00	0.00
2007-1 R					0.00	0.00	0.00	0.00
2006-1 R					0.00	0.00	0.00	0.00
2005-1 R					0.00	0.00	0.00	0.00
2004-1 R					0.00	0.00	0.00	0.00
2003-1 R					0.00	0.00	0.00	0.00
2002-1 R					0.00	0.00	0.00	0.00
2001-1 R					0.00	0.00	0.00	0.00
2000-1 R					0.00	0.00	0.00	0.00
1999-1 R					0.00	0.00	0.00	0.00
1998-1 R					0.00	0.00	0.00	0.00
Account Totals as of 05/19/2025					0.00	0.00	0.00	0.00

*Taxes paid in full*

Exempt Codes: 01 - Homestead (HM)

Note: Payments will be reflected as positive values and charges to the account will be



Board of Assessment Review  
204 Newbury Street  
Portland, Maine 04101

46 Island Pond Road  
Harrison, Maine 04040  
May 17, 2025

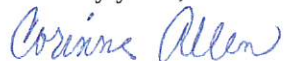
Re: Property at 46 Island Pond Road  
#59-17 on Harrison tax map

Dear Member of Cumberland County Board of Appeals,

Enclosed is my Application For Appeal from Property Tax Assessment.

After reviewing the documents, if you have questions I can be reached at 583-6304. Thank you.

Sincerely yours,



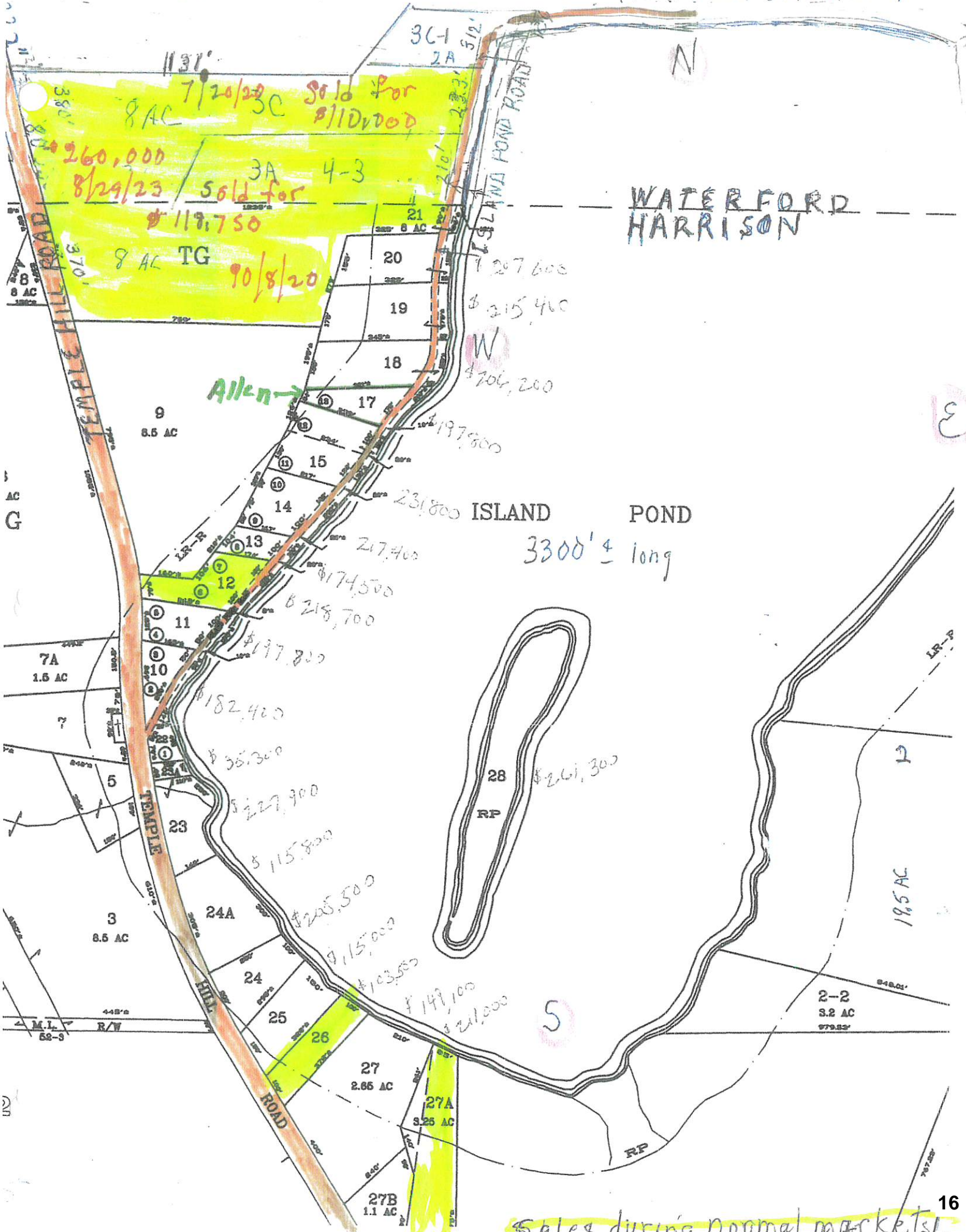
Corinne Allen

Contents:

Page 1, Tax Map #59  
Page 2,3,4 Reasons for requesting an abatement  
Page 5, Island Pond Land Assessments chart  
Page 6, Real estate listings on Island Pond  
Page 7. Lot 59-2  
Page 8. Lot 59-17 flooding  
Page 9 Survey of IP depth  
Page 10. Inequity between 59-17 and 59-18  
Supporting documents



# HARRISON TAX MAP 59 AND WATERFORD TAX MAP 4



Sales during normal markets.

## THE ASSESSMENTS OF ISLAND POND PROPERTIES APPEAR TO CONTAIN ERRORS

There are sixteen houses surrounding Island Pond. Twelve have been until deaths or are still year-round homes. We are native Mainers retiring in properties on Island Pond that have been in our families over 50 years. This is not a lake with all the recreation and services available on the two Harrison in-town lakes; it is a small pond of 115 acres and the only pond in Harrison.

There had not been an assessment of Island Pond properties in many years, therefore we expected the assessed value to be increased by as much as twice the 2023 value.

What we did not expect was for the land assessments to be increased by 3, 4, 5, 6, or 8 times. (see chart, page 5)

**Maine State regulations** state that in determining Just Value, easements and restrictions which decrease value must be considered, but don't appear to have been. As follows:

1. Island Pond Road, a single lane, right-of-way, gravel road separates ten homes from the pond and creates a safety hazard and noise and dust issues from all the large-truck traffic to the summer camp at the dead end.
2. Those ten homes were assessed at a higher rate than most of those without a road separating home and pond. (see chart, page 5) despite proximity to water being worth more.
3. Island Pond Road is gravel while the others are on Temple Hill Road which is paved.

Additionally:

- Neither town water, nor town sewer services are available; nor nearby stores, parks, or public beach.
- Island Pond at only 115 acres is too small for scenic motor boating.
- The public boat launch has no ramp and can't launch anything that can't be hand-carried; therefore I and most others are unable to use a motor boat even for fishing.
- Island Pond is one of only three out of 41 water bodies that Lakes Environmental Association tests whose water **quality** is steadily **decreasing**. Island Pond has experienced algal blooms at each end of the pond.

Perhaps because of a lack of desirability caused by all the above listed issues, two very different Island Pond properties have been on the market; one for two years, one for several months, and the prices significantly decreased, but neither has sold. (see page 6,)

**My property, Map 59-17** (see town tax map, page 1)

**Maine State regulations** require negative topographical issues to be considered, but may not have been:

- One-third of my land is steeply uphill so it is basically unusable and remains undeveloped.
- In the 36 years I have lived there, the town has widened the right-of-way between my home and the pond from 9' to 19' further eroding my usable land. My property also has a hill runoff ditch bisecting my backyard and my side yard which flood in heavy rains (see page 8). All of which is unusable and undeveloped.
- In addition, my property is the last in the 1945 subdivision and is pie-shaped.
- There is no beach and the water depth increases quickly to 20', making it unsafe for children (see page 9).
- And unlike the two lakes in town, there is no public beach on the pond.
- Also, my .62 acre land, 59-17, assessment of \$273,000 per acre is \$108,000 more per acre than 59-18, 1.2 acre at \$165,000 per acre despite 59-18 having 3 times as much usable and developed land (see page 10). Or 59-16 with 100' more frontage and double my acreage at \$193,100 per acre. This is not equitable and it greatly exceeds the 10% limit on discrepancies between similar properties, set forth by **Maine State regulations**.

## ASSESSMENTS AND THE MARKET PLACE

There have been few Island Pond sales over the decades on which to base market value and no other pond in Harrison with which to make comparisons.

According to the Harrison abatement denial letter and assessor's statement, the assessments were based on three sales, two of which were not arm's length and all of which were made when market prices were unusually high:

1. Sold during the Covid panic was 59-24 and 24A sight-unseen to a Florida couple at an amount reportedly \$30,000 above the top-of-the-market asking price.
2. Property 59-13 also sold during the Covid-panic buying market of 2021. And the sale was to the next-door family of 50 years who had long wanted it and paid the asking price.
3. To find another top-of-market sale meant his reaching back to 2006. Property 59-20 was sold in 2006 during the housing boom of the 2000s when housing prices soared leading to the 2008 financial crisis. The high-end Island Pond summer camp needed housing for guests and bought it from the inheritor in the family who had owned it for decades, and with whom they had been friends.

**Maine State regulations** read "the assessor must always consider such overpricing and analyze many sales to arrive at a fair valuation." This was not done.

The several sales which were during normal markets were not considered.

Not considered was the sale of 59-26 in **2013** for \$12,000. It is now assessed \$103,500 for 3/4 acre.

Not considered was the arm's length sale of 59/27A in **2014**. The sale price was \$182,376 for home and 3.2 acres. **One-third acre** of land is now assessed \$193,878 for a total assessment of \$379,200.

Not considered was the sale of 59-12 one acre and cottage for \$105,000 in **2015**. It has frontage on two roads. The one-acre land itself is now assessed \$218,231 for a total of \$299,700.

Also, not considered were additional arm's length sales on Island Pond as follows:

<u>Lot</u>	<u>Acres</u>	<u>Water frontage</u>	<u>Date sold</u>	<u>Sale price</u>	<u>Price per Acre</u>
59-21	8	90' in Harrison			
Lot 4-3	3	210' in Waterford	10/8/20	\$118,750	\$10,790/Acre
Lot 4-3C	11	233'	7/24/20	\$110,000	\$10,000/Acre
Lot 4-3C	8.7	233'	8/29/23	\$260,000	\$30,000/Acre

Lot 59-21/4-3 on Island Pond is about 600' from my lot (see tax map, page 1).

The cost was \$118,750 for the entire eleven-acre undeveloped lot, or \$10,790 per acre.

The eleven-acre lot also has 370' of frontage on Temple Hill Road with a potential for 6 house lots.

It also has 300' of Island Pond Road frontage on which a cottage or home can be built and 300' of gradually sloping water frontage (175' more water frontage than mine).

Lot 4-3C abuts Lot 59-21/4C and is about 900' from mine (see tax map, page 1).

It has 233' of gradually sloping water frontage and 233' of frontage on Island Pond Road where a cottage or home could be built.

It has 380' of developable frontage on Temple Hill Road with a potential for four or more house lots.

All eight undeveloped acres sold for \$260,000.

Even with the extensive Temple Hill Road frontage and Island Pond Road and water frontage, the prices were only \$10,000, \$10,790 and \$30,000 per acre. Compare to three other undeveloped lots on Island Pond (59-24, 25, 26, page 1) which were assessed at \$115,000 per acre even with one-half to one-third of the water frontage, (see chart, page 5) and frontage on only one road, thus the potential for only one house or cottage.

Compare also to most all the other land on Island Pond including its adjacent lots which were assessed around \$200,000 per acre with the same or less water frontage (see chart, page 5).

Even though one lot was sold while assessments were being done, the assessor did not consider these two sales in his assessments, saying 59-21 has been designated as tree growth and Lot 4C is in Waterford.

It is the sales price that is relevant. Whether the new owner later chose to place it in Tree Growth is irrelevant and the eleven-acre lot can be taken out of Tree Growth at any time.

Lot 4C is in Waterford but it abuts Lot 59-21 in Harrison and is on Island Pond and is a clear indication of Island Pond land value at the time the assessments were being conducted.

Yet-to-be-developed land is assessed at a lower rate than developed land. However, the difference between sale prices of \$10,000, \$10,790 and \$30,000 per acre and an Island Pond base assessment rate of \$125,000 for undeveloped acreage and \$250,000 for developed acreage is not based on market prices and **not reasonable**. The assessment of my partially unusable and undeveloped two-third acre at \$198,700 (7 to 20 times as much) is unjustifiably **unreasonable**.

Given:

- that many sales were not considered
- only sales during housing booms were considered
- the apparent lack of desirability
- the small size and condition of the pond
- the restrictions and lack of town resources
- the right-of-way gravel road crossing my front yard
- the unusability of the unoff ditch in back and side yards, the road, and the steep hill
- that only about one-half of my 2/3 acre is usable
- the lack of a beach or motor boat access

It would be more reasonable for the land assessment to be reduced from \$197,800 to \$100,000 and the home assessment, which had tripled, reduced from \$117,800 to \$100,000.

Even with the reduced mill rate, my taxes jumped 4-1/4 times from \$525 to \$2,237 per year.

Rather than the 4-1/4 times the 2023 tax, the abated tax would be 3 times. That translates to an abated yearly tax of \$1575.

For all the above reasons, I am respectfully requesting a reconsideration of the assessed value of my property and a reduction in the applied taxes as stated.

Thank you for your consideration of this request.

# ISLAND POND LAND ASSESSMENTS

Island Pond Road separates homes from the pond in first ten listings

Tax map #	Owner	Acres	Frontage	Rear	Shore	Previous	Current	Per ft of Frontage	X Increase
20	Fernwood	1.13	155'	.42/\$2,520	.71/\$205,000	\$31,890	\$207,600	\$1,350	6
19	Wentworth	1.4	175'	.60/\$3,600	.80/\$211,800	\$34,600	\$215,400	\$1,220	6
18	Turner	1.25	150'	.57/\$3,420	.68/\$202,750	\$31,100	\$206,200	\$1,351	6
17	Allen	0.62	125'			\$29,300	\$197,800	\$1,600	6
16,15	Qualey	1.25	230'	.20/\$1,200	1.05/\$230,500	\$41,400	\$231,800	\$1,000	5
14	Qualey	0.88	200'			\$37,500	\$217,400	\$1,085	5
13	Qualey	0.39	100'			\$20,000	\$174,500	\$1,745	8
12	Gauthier	1	200'	.11/\$660	.89/\$218,000	\$33,300	\$218,700	\$1,093	6
11	Lech	0.62	150'			\$31,800	\$197,800	\$1,320	6
10	Leino/Alvin	0.46	250'			\$33,500	\$182,400	\$737	5
22	Gudelsky	0.21	95'			\$34,800	\$164,000	\$1,720	5
23	Shibles	0.71	300'			\$52,500	\$227,900	\$757	4
24A	Peavey	1.34	300'	.47/\$2,820	.46/\$202,700	\$48,000	\$205,500	\$685	4
24	Peavey	0.93	100'			\$25,200	\$115,800	\$1,158	4
25	Leino, Martha	1.07	100'	.39/\$2,340	.68/\$112,700	\$29,900	\$115,000	\$1,127	4
26	Cooper	0.81	100'	.35/\$2,100	.46/\$101,300	\$24,000	\$103,500	\$1,013	4
27	Cooper	2.65	210'	1.38/\$8,280	1.27/\$140,800	\$41,400	\$149,100	\$710	3
28	Cooper	2.23	island			\$76,700	\$261,300	\$1,171	3
27A	Borelli	3.25	85'	2.86/\$17,160	.39/\$193,000	\$36,600	\$210,100	\$2,270	6
02, 21	Sage	22.7	1000'	18.73/\$82,315	3.97/\$551,025	\$202,500	\$633,340	\$551	3

frtg=frontage in feet rear=price and fraction of total parcel size shore=price and fraction of lot that includes the shore  
previous=previous assessment, current=assessments per ft frtg=price per foot of frontage X=number of times price increased in assessment



## REAL ESTATE ON ISLAND POND

59-22



This was on the market for several months but did not sell.

95' water frontage on Island Pond.

3 bedrooms 1 bath

Wall of thermal windows overlooking the pond, the island and the morning sunrise

8 Island Pond Rd, Harrison, ME 04040

istew

\$298,711 reduced to \$250,000

59-2 ,2-2,1,1A

This has been on the market two years but has not sold. Had it been on a lake, it certainly would have promptly sold.



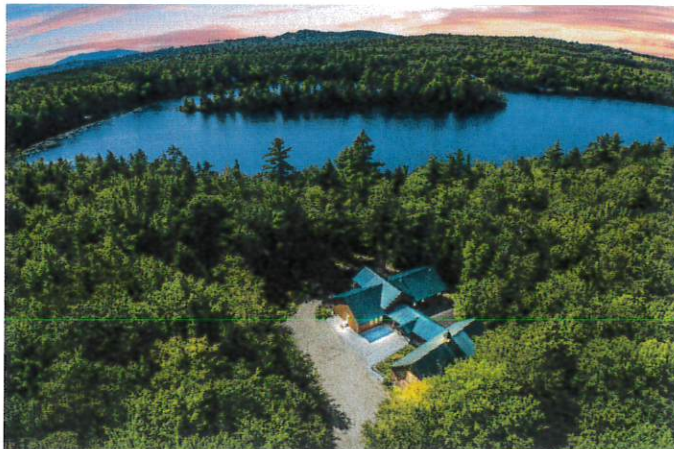
This is the only high-end property on Island Pond.

It is the only developed property on the east side.

It was first listed at \$2,000,000 and then at \$1,500,000

The house has 5 bedrooms, four baths.  
Is 4400 sq ft.

An aerial view of the same property and Island Pond.



Island Pond is about 3300' long.

The assessment per foot of this, the finest sandy-bottom, gradually sloping shore on Island Pond is \$551 per foot for the 1000' wide shore.

The four acre, 1000' wide shore was assessed \$138,000 per acre.

The total 22.7 acres were assessed \$27,900 per acre.

59-2, 59-2-2, 59-1, 59-1A

Land 479,400  
Building 962,200  
Exempt  
Taxable 1,416,600

Description	Type	Units	Value
Baselot Imp (Fract)	Fractional Acreage	2.67	408,503
Rear Land 2+	Acres	10.00	60,000
Rear Land 12+	Acres	5.00	10,000
Wasteland	Acres	1.83	915
		19.50	479,400

**Map/Lot 59-0002-02**

Description	Type	Units	Value
Baselot UnImp (Fract)	Fractional Acreage	1.30	142,522
Rear Land 2+	Acres	1.90	11,400
		3.20	153,900

**Map/Lot 59-0001**

Description	Type	Units	Value
Baselot UnImp (Fract)	Fractional Acreage	1.00	35,000
Rear Land 2+	Acres	2.98	17,880
		3.98	52,900

**Map/Lot 59-0001-A**

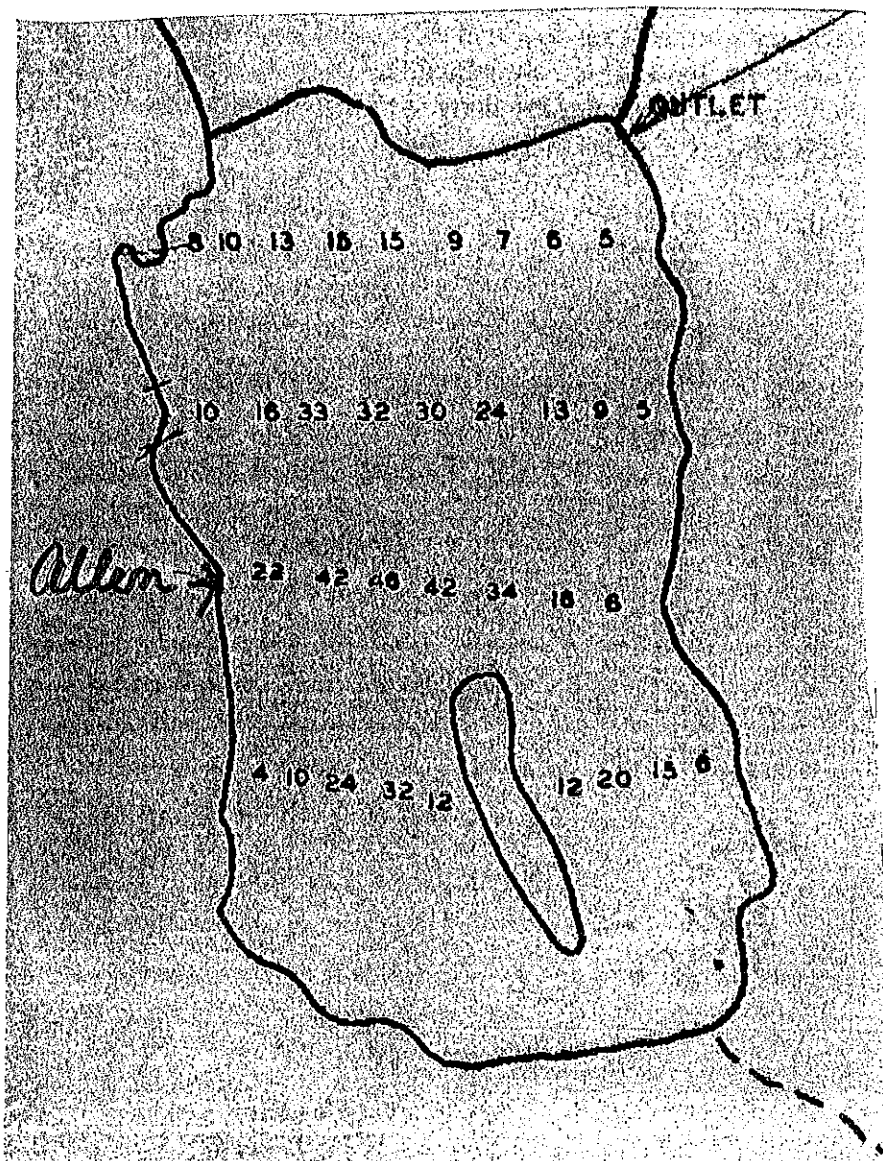
Description	Type	Units	Value
Land			
Rear Land 2+	Acres	4.20	25,200
		4.20	25,200





The ditch at the base of the steep hill  
as it begins to flood across my side  
and back yards during a heavy rain

Survey of depth of Island Pond  
 Maine Department of Fisheries and  
 Wildlife 1954/Revised 1991



Map/Lot 59-0018

Inequity between 59-18 and 59-17

Book 2912

Page 141

Account 1900

Location 50 ISLAND POND

Description	Type	Units
Baselot Imp (Fract)	Fractional Acreage	0.68
Rear Land 2+	Acres	0.57
		1.25 206,200

Type Residential

Acreage 1.25

Zone Shoreland

Land 206,200

Building 225,000

Exempt 31,000

Taxable 400,200

Map/Lot 59-0017

Book 11518

Page 173

Account 21

Location 46 ISLAND POND  
RD

Owner ALLEN, CORINNE

Description	Type	Units	Value
Baselot Imp (Fract)	Fractional Acreage	0.62	197,755
		0.62	197,800

Type Residential

Acreage 0.62

Zone Shoreland

Neighborhood Island Pond

Street Type Semi Improved

Land 197,800

Building 117,800

Exempt 25,000

Taxable 290,600

	Original	Remaining
024	7.7	2,237.62 0.00
023	12.95	524.79 0.00

10









**Land Schedule**  
6 Island Pond

Code	Type	Description	Amount	Exponents			
				<= Std	> Std	<= Wid	> Wid
21	Fractional Acres	Baselot Imp (Fract)	250,000.00	0.27	0.50	1.00	1.00
22	Fractional Acres	Baselot UnImp (Fract)	125,000.00	0.27	0.50	1.00	1.00
28	Acres	Rear Land 2+	6,000.00	0.50	0.50	1.00	1.00
29	Acres	Rear Land 12+	2,000.00	0.50	0.50	1.00	1.00
30	Acres	Water Frontage	0.00	0.50	0.50	0.50	0.50
31	Acres	Tillable	1,000.00	0.50	0.50	0.50	0.50
32	Acres	Pasture	2,000.00	0.50	0.50	0.50	0.50
33	Acres	Orchard	5,000.00	0.50	0.50	0.50	0.50
34	Acres	FarmLand-Hardwood	362.00	0.50	0.50	0.50	0.50
35	Acres	FarmLand-Softwood	434.00	0.50	0.50	0.50	0.50
36	Acres	FarmLand-Mixedwood	454.00	0.50	0.50	0.50	0.50
37	Acres	TreeGrowth-Softwood	434.00	0.50	0.50	1.00	1.00
38	Acres	TreeGrowth-Mixwood	454.00	0.50	0.50	1.00	1.00
39	Acres	TreeGrowth-Hardwood	362.00	0.50	0.50	1.00	1.00
40	Acres	Wasteland	500.00	0.50	0.50	1.00	1.00
41	Site	Tower Site	344.00	0.50	0.50	0.50	0.50
42	Site	Mobile Home Sites	10,000.00	0.50	0.50	1.00	1.00
43	Site	Condo Sites	0.00	0.50	0.50	0.50	0.50
45	Site	Camp Sites	5,000.00	0.50	0.50	1.00	1.00
46	Acres	Gravel Pit	15,000.00	0.50	0.50	1.00	1.00
47	Acres	Airstrip	5,000.00	0.50	0.50	0.50	0.50
48	Acres	CMP	10,000.00	0.50	0.50	0.50	0.50
49	Improvements	Water Rights (\$/1M Gals)	20,000.00	0.50	0.50	0.50	0.50
50	Linear Feet	Trans Lines (Miles)	1,225,000.00	0.50	0.50	0.50	0.50
51	Acres	OpenSpace - Baselot UnImp (Fract)	125,000.00	0.27	0.50	0.50	0.50
52	Acres	OpenSpace - Rear 2+	6,000.00	0.50	0.50	0.50	0.50
53	Acres	OpenSpace - Rear 12+	2,000.00	0.50	0.50	0.50	0.50
54	Acres	OpenSpace - Water Frontage	0.00	0.50	0.50	0.50	0.50
55	Acres	OpenSpace - Wasteland	500.00	0.50	0.50	0.50	0.50
56	Acres	OpenSpace - TreeGrowth (Soft)	434.00	0.50	0.50	0.50	0.50
57	Acres	OpenSpace - TreeGrowth (Mixed)	454.00	0.50	0.50	0.50	0.50
58	Acres	OpenSpace - TreeGrowth (Hard)	362.00	0.50	0.50	0.50	0.50
61	Acres	WorkingWaterfront - Baselot Imp (Fract)	250,000.00	0.27	0.50	0.50	0.50
62	Acres	WorkingWaterfront - Baselot UnImp	125,000.00	0.27	0.50	0.50	0.50
63	Acres	WorkingWaterfront - Rear 2+	6,000.00	0.50	0.50	0.50	0.50
64	Acres	WorkingWaterfront - Rear 12+	2,000.00	0.50	0.50	0.50	0.50
65	Acres	WorkingWaterfront - WaterFrontage	0.00	0.50	0.50	0.50	0.50
66	Acres	WorkingWaterfront - Wasteland	500.00	0.50	0.50	0.50	0.50
70	Linear Feet	24" Pipeline	0.00	0.50	0.50	0.50	0.50
98	Site	Leased Lot	0.00	0.50	0.50	0.50	0.50
<b>Standard Depth</b>			100.00				
<b>Standard Lot</b>			1.00				
<b>Standard Width</b>			0.00				



Harrison  
11:44 AM

## Land Schedule

2 Semi Improved

02/11/2025  
Page 2

Code	Type	Description	Amount	Exponents			
				<= Std	> Std	<= Wid	> Wid
21	Fractional Acres	Baselot Imp (Fract)	70,000.00	0.27	0.50	1.00	1.00
22	Fractional Acres	Baselot UnImp (Fract)	35,000.00	0.27	0.50	1.00	1.00
28	Acres	Rear Land 2+	6,000.00	0.50	0.50	1.00	1.00
29	Acres	Rear Land 12+	2,000.00	0.50	0.50	1.00	1.00
30	Acres	Water Frontage	0.00	0.50	0.50	0.50	0.50
31	Acres	Tillable	1,000.00	0.50	0.50	0.50	0.50
32	Acres	Pasture	2,000.00	0.50	0.50	0.50	0.50
33	Acres	Orchard	5,000.00	0.50	0.50	0.50	0.50
34	Acres	FarmLand-Hardwood	362.00	0.50	0.50	0.50	0.50
35	Acres	FarmLand-Softwood	434.00	0.50	0.50	0.50	0.50
36	Acres	FarmLand-Mixedwood	454.00	0.50	0.50	0.50	0.50
37	Acres	TreeGrowth-Softwood	434.00	0.50	0.50	1.00	1.00
38	Acres	TreeGrowth-Mixwood	454.00	0.50	0.50	1.00	1.00
39	Acres	TreeGrowth-Hardwood	362.00	0.50	0.50	1.00	1.00
40	Acres	Wasteland	500.00	0.50	0.50	1.00	1.00
41	Site	Tower Site	344.00	0.50	0.50	0.50	0.50
42	Site	Mobile Home Sites	10,000.00	0.50	0.50	1.00	1.00
43	Site	Condo Sites	0.00	0.50	0.50	0.50	0.50
45	Site	Camp Sites	5,000.00	0.50	0.50	1.00	1.00
46	Acres	Gravel Pit	15,000.00	0.50	0.50	1.00	1.00
47	Acres	Airstrip	5,000.00	0.50	0.50	0.50	0.50
48	Acres	CMP	10,000.00	0.50	0.50	0.50	0.50
49	Improvements	Water Rights (\$/1M Gals)	20,000.00	0.50	0.50	0.50	0.50
50	Linear Feet	Trans Lines (Miles)	1,225,000.00	0.50	0.50	0.50	0.50
51	Acres	OpenSpace - Baselot UnImp (Fract)	35,000.00	0.27	0.50	0.50	0.50
52	Acres	OpenSpace - Rear 2+	6,000.00	0.50	0.50	0.50	0.50
53	Acres	OpenSpace - Rear 12+	2,000.00	0.50	0.50	0.50	0.50
54	Acres	OpenSpace - Water Frontage	0.00	0.50	0.50	0.50	0.50
55	Acres	OpenSpace - Wasteland	500.00	0.50	0.50	0.50	0.50
56	Acres	OpenSpace - TreeGrowth (Soft)	434.00	0.50	0.50	0.50	0.50
57	Acres	OpenSpace - TreeGrowth (Mixed)	454.00	0.50	0.50	0.50	0.50
58	Acres	OpenSpace - TreeGrowth (Hard)	362.00	0.50	0.50	0.50	0.50
61	Acres	WorkingWaterfront - Baselot Imp (Fract)	70,000.00	0.27	0.50	0.50	0.50
62	Acres	WorkingWaterfront - Baselot UnImp	35,000.00	0.27	0.50	0.50	0.50
63	Acres	WorkingWaterfront - Rear 2+	6,000.00	0.50	0.50	0.50	0.50
64	Acres	WorkingWaterfront - Rear 12+	2,000.00	0.50	0.50	0.50	0.50
65	Acres	WorkingWaterfront - WaterFrontage	0.00	0.50	0.50	0.50	0.50
66	Acres	WorkingWaterfront - Wasteland	500.00	0.50	0.50	0.50	0.50
70	Linear Feet	24" Pipeline	0.00	0.50	0.50	0.50	0.50
98	Site	Leased Lot	0.00	0.50	0.50	0.50	0.50

Standard Depth 100.00

Standard Lot 1.00

Standard Width 0.00



INFORMATION AS FILED WITH MAINE REVENUE SERVICES - NOT VERIFIED

**COPY OF DATA  
ALREADY ON FILE.  
DO NOT RE-PROCESS**

**MAINE REAL ESTATE  
TRANSFER TAX DECLARATION  
Form RETTD**

DLN: 1002040115291

Registry: CUMBERLAND

Date/Time Recorded: 10/14/2020 10:20:00 AM

Transfer Tax Amount:

Doc Number: 65530

Book: 37298

Page: 266

BOOK/PAGE - REGISTRY USE ONLY

1. County CUMBERLAND

2. Municipality HARRISON

3. GRANTEE/PURCHASER

Last name, first name, MI, or business name

KELLY EDWARDS

Mailing address

85 MILL STREET

Municipality

RAYMOND

State

ME

ZIP Code

04071-0000

4. GRANTOR/SELLER

Last name, first name, MI, or business name

JANE E EHLERS

Mailing address

1748 1/4 CARMONA AVENUE

Municipality

LOS ANGELES

State

CA

ZIP Code

90019-0000

5. PROPERTY

Tax Map

04

Block

Lot

03

Sub-lot

Tax maps exist  
for property: No

Type of property: 101

Physical Location

ISLAND POND ROAD

Multiple parcels: No

Portion of  
parcels: No

Acreage: 0.00

6. TRANSFER TAX

Purchase Price ..... 118,750.00

Fair market value ..... 0.00

Claiming exemption: No

Exemption type:

7. DATE OF TRANSFER (MM/DD/YYYY)

10/9/2020

8. CLASSIFIED. WARNING TO BUYER - If the property is classified as farmland, open space, tree growth, or working waterfront, a substantial financial penalty may be triggered by development, subdivision, partition, or change in use.

Classified:

No

9. SPECIAL CIRCUMSTANCES

Were there any special circumstances with the transfer that suggest the price paid was either more or less than its fair market value? If yes, check the box and enter explanation

Special  
Circumstances:

No

10. INCOME TAX WITHHELD. The buyer is not required to withhold Maine income tax because:

Seller has qualified as a Maine resident: No

A waiver has been received from the State Tax Assessor: No

Consideration for the property is less than \$50,000: No

The transfer is a foreclosure sale: No

11. OATH. Aware of penalties as set forth in 36 M.R.S. § 4641-K, I declare that I have reviewed this return with the Grantor(s) and Grantee(s) and to the best of my knowledge and belief the information contained herein is true, correct, and complete. Declaration of preparer is based on information provided by Grantor(s) and Grantee(s) and of which preparer has any knowledge.

PREPARER

Name of preparer:

Phone number:

Mailing address:

Email address:

#712



\*18RETTD\*

00

MAINE REAL ESTATE  
TRANSFER TAX DECLARATION

Form RETTD

Do not use red ink.

08/29/2023 10:28 56 AM Doc # 10152  
Transfer Tax of \$1144 00  
State of Maine Transfer Tax  
Oxford County Registry of Deeds, Maine  
Bk 5772 Pg 218

1. County Oxford

2. Municipality Waterford

3. GRANTEE/PURCHASER

3a. Last name, first name, MI; or business name

Templeman, Bradley

3c. Last name, first name, MI; or business name

Templeman, Jane

3e. Mailing address after purchasing this property

104 Vail Court

3f. Municipality

Midland

3g. State 3h. ZIP Code

MI 48640

BOOK/PAGE - REGISTRY USE ONLY

WATERFORD 4-30

4. GRANTOR/SELLER

4a. Last name, first name, MI; or business name

McQuillan, Grant G.

4c. Last name, first name, MI; or Business name

McQuillan, Joann

4e. Mailing address

P.O. Box 942

4f. Municipality

North Dighton

4g. State 4h. ZIP Code

MA 02764

5. PROPERTY

5a. Map

4

Block

Lot

3C

Sub-lot

Check any that apply

No maps exist

Multiple parcels

☒ Portion of parcel

Not applicable

5b. Type of property - enter the code number that best describes the property being sold (see instructions).

101

5c. Physical location

Island Pond Road

5d. Acreage (see instructions)

8.69

6. TRANSFER TAX

6a. Purchase price (If the transfer is a gift, enter "0")..... 6a.

\$ 260,000 .00

6b. Fair market value (Enter a value only if you entered "0" or a nominal value on line 6a) ..... 6b.

.00

6c. Exemption claim -

Check the box if either grantor or grantee is claiming exemption from transfer tax and enter explanation below.

7. DATE OF TRANSFER (MM-DD-YYYY)

08/23/2023

8. CLASSIFIED. WARNING TO BUYER - If the property is classified as farmland, open space, tree growth, or working waterfront, a substantial financial penalty may be triggered by development, subdivision, partition, or change in use.

CLASSIFIED

9. SPECIAL CIRCUMSTANCES. Were there any special circumstances with the transfer that suggest the price paid was either more or less than its fair market value? If yes, check the box and enter explanation below.

10. INCOME TAX WITHHELD. The buyer is not required to withhold Maine income tax because:

Seller has qualified as a Maine resident

A waiver has been received from the State Tax Assessor

Consideration for the property is less than \$100,000.

The transfer is a foreclosure sale

11. OATH. Aware of penalties as set forth in 38 M.R.S. § 4641-K, I declare that I have reviewed this return with the Grantor(s) and Grantee(s) and to the best of my knowledge and belief the information contained herein is true, correct and complete. Declaration of preparer is based on information provided by Grantor(s) and Grantee(s) and of which preparer has any knowledge.

PREPARER. Name of preparer: Michael G. Friedman, Esq.

Phone number: (207) 647-8360

Mailing address: P.O. Box 10 / 103 Main Street, Unit 4

Email address: mfriedman@lanmanrayne.com

Bridgton, Maine 04009

Fax number: (207) 647-2050

**COPY OF DATA  
ALREADY ON FILE.  
DO NOT RE-PROCESS.**

**MAINE REAL ESTATE  
TRANSFER TAX DECLARATION**

**Form RETTD**

DLN: 0011301802815

Registry: CUMBERLAND

Date/Time Recorded: 1/1/2013 12:00:00 AM

Transfer Tax Amount:

Doc Number: 0

Book: 30293

Page: 165

BOOK/PAGE - REGISTRY USE ONLY

1. County CUMBERLAND

2. Municipality HARRISON

**3. GRANTEE/PURCHASER**

Last name, first name, MI; or business name

COOPER PAMELA G

HARRISON 59-26

Mailing address

44 LOOMIS ST APT 210

State

MA

Municipality

MALDEN

ZIP Code

02148-0000

**4. GRANTOR/SELLER**

Last name, first name, MI; or business name

MEADER CHARLES ABBOTT

Mailing address

505 FAIRFIELD ST

State

ME

Municipality

OAKLAND

ZIP Code

04963-0000

**5. PROPERTY**

Tax Map

59

Block

0

Lot

26

Sub-lot

Tax maps exist

for property: No

Type of property: 0

Multiple parcels: No

Physical Location

TEMPLE HILL RD

Portion of  
parcels: No

Acreage: 0.00

**6. TRANSFER TAX**

Purchase Price ..... 12,000.00

Fair market value ..... 0.00

Claiming exemption: No

Exemption type:

**7. DATE OF TRANSFER (MM/DD/YYYY)**

12/31/2012

**8. CLASSIFIED. WARNING TO BUYER** - If the property is classified as farmland, open space, tree growth, or working waterfront, a substantial financial penalty may be triggered by development, subdivision, partition, or change in use.

Classified:

No

**9. SPECIAL CIRCUMSTANCES**

Were there any special circumstances with the transfer that suggest the price paid was either more or less than its fair market value? If yes, check the box and enter explanation

Special  
Circumstances:  
No

**10. INCOME TAX WITHHELD.** The buyer is not required to withhold Maine income tax because:

Seller has qualified as a Maine resident: No

A waiver has been received from the State Tax Assessor: No

Consideration for the property is less than \$50,000 Yes

The transfer is a foreclosure sale No

**11. OATH.** Aware of penalties as set forth in 36 M.R.S. § 4641-K, I declare that I have reviewed this return with the Grantor(s) and Grantee(s) and to the best of my knowledge and belief the information contained herein is true, correct, and complete. Declaration of preparer is based on information provided by Grantor(s) and Grantee(s) and of which preparer has any knowledge.

PREPARER

Name of preparer: \_\_\_\_\_

Phone number: \_\_\_\_\_

Mailing address: \_\_\_\_\_

Email address: \_\_\_\_\_

**COPY OF DATA  
ALREADY ON FILE.  
DO NOT RE-PROCESS.**

**MAINE REAL ESTATE  
TRANSFER TAX DECLARATION  
Form RETTD**

DLN: 0011411911001

Registry: CUMBERLAND

Date/Time Recorded: 8/6/2014 12:00:00 PM

Transfer Tax Amount:

Doc Number: 35854

Book: 31689

Page: 340

BOOK/PAGE - REGISTRY USE ONLY

1. County CUMBERLAND

2. Municipality HARRISON

**3. GRANTEE/PURCHASER**

Last name, first name, MI; or business name

JUDITH BORELLI

HARRISON 39-27A

Mailing address

41 LEDGEFIELD CIR

State

ME

Municipality

SO PORTLAND

ZIP Code

04106-0000

**4. GRANTOR/SELLER**

Last name, first name, MI; or business name

SCHULTE JAMES H

Mailing address

2 TOWLE AVE

State

NH

Municipality

DOVER

ZIP Code

03820-0000

**5. PROPERTY**

Tax Map

59

Block

0

Lot

27A

Sub-lot

Tax maps exist

for property: No

Type of property: 204

Multiple parcels: No

Physical Location:

109 TEMPLE HILL RD

Portion of  
parcels: No

Acreage: 3.25

**6. TRANSFER TAX**

Purchase Price ..... 182,376.00

Fair market value ..... 0.00

Claiming exemption: No

Exemption type:

**7. DATE OF TRANSFER (MM/DD/YYYY)**

8/6/2014

**8. CLASSIFIED. WARNING TO BUYER** - If the property is classified as farmland, open space, tree growth, or working waterfront, a substantial financial penalty may be triggered by development, subdivision, partition, or change in use.

Classified:

No

**9. SPECIAL CIRCUMSTANCES**

Were there any special circumstances with the transfer that suggest the price paid was either more or less than its fair market value? If yes, check the box and enter explanation

Special  
Circumstances:

No

**10. INCOME TAX WITHHELD.** The buyer is not required to withhold Maine income tax because:

Seller has qualified as a Maine resident: No

A waiver has been received from the State Tax Assessor: No

Consideration for the property is less than \$50,000: No

The transfer is a foreclosure sale: No

**11. OATH.** Aware of penalties as set forth in 36 M.R.S. § 4641-K, I declare that I have reviewed this return with the Grantor(s) and Grantee(s) and to the best of my knowledge and belief the information contained herein is true, correct, and complete. Declaration of preparer is based on information provided by Grantor(s) and Grantee(s) and of which preparer has any knowledge.

**PREPARER**

Name of preparer: \_\_\_\_\_

Phone number: \_\_\_\_\_

Mailing address: \_\_\_\_\_

Email address: \_\_\_\_\_

**COPY OF DATA  
ALREADY ON FILE.  
DO NOT RE-PROCESS.**

**MAINE REAL ESTATE  
TRANSFER TAX DECLARATION  
Form RETTD**

DLN: 0011501647303

Registry: CUMBERLAND

Date/Time Recorded: 1/1/2015 12:00:00 AM

Transfer Tax Amount:

Doc Number: 0

Book: 32051

Page: 51

BOOK/PAGE - REGISTRY USE ONLY

1. County CUMBERLAND

2. Municipality HARRISON

3. GRANTEE/PURCHASER

Last name, first name, MI; or business name

GAUTHIER CHARLOTTE M

HARRISON 59-12

Mailing address

57 SPRUCE ST

State

ME

Municipality

PORTLAND

ZIP Code

04102-0000

4. GRANTOR/SELLER

Last name, first name, MI; or business name

TRASK REBEKAH

Mailing address

63 MCCANN ROAD

State

ME

Municipality

POLAND

ZIP Code

04274-0000

5. PROPERTY

Tax Map

59

Block

0

Lot

12

Sub-lot

Tax maps exist  
for property: No

Type of property: 204

Multiple parcels: No

Physical Location

16 ISLAND POND

Portion of  
parcels: No

Acreage: 0.00

6. TRANSFER TAX

Purchase Price ..... 105,000.00

Fair market value ..... 0.00

Claiming exemption: No

Exemption type:

7. DATE OF TRANSFER (MM/DD/YYYY)

1/23/2015

8. CLASSIFIED. WARNING TO BUYER - If the property is classified as farmland, open space, tree growth, or working waterfront, a substantial financial penalty may be triggered by development, subdivision, partition, or change in use.

Classified:

No

9. SPECIAL CIRCUMSTANCES

Were there any special circumstances with the transfer that suggest the price paid was either more or less than its fair market value? If yes, check the box and enter explanation

Special  
Circumstances:  
No

10. INCOME TAX WITHHELD. The buyer is not required to withhold Maine income tax because:

Seller has qualified as a Maine resident: Yes

A waiver has been received from the State Tax Assessor: No

Consideration for the property is less than \$50,000: No

The transfer is a foreclosure sale: No

11. OATH. Aware of penalties as set forth in 36 M.R.S. § 4641-K, I declare that I have reviewed this return with the Grantor(s) and Grantee(s) and to the best of my knowledge and belief the information contained herein is true, correct, and complete. Declaration of preparer is based on information provided by Grantor(s) and Grantee(s) and of which preparer has any knowledge.

PREPARER

Name of preparer:

Phone number:

Mailing address:

Email address:

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

When a taxpayer appeals from a Town's denial of an abatement, the Commissioners begin their review of the assessment with the presumption that the assessor's valuation of the property is valid. Id. P7, 763 A.2d at 117. To overcome that presumption, the taxpayer seeking an abatement from the Commissioners has the initial burden of presenting "'credible, affirmative evidence' to meet his or her burden of persuading the [Commissioners] that the assessor's valuation was 'manifestly wrong.'" Id. P8, 763 A.2d at 117 (citations omitted). If, but only if, the taxpayer meets that burden, the Commissioners must engage in "an independent determination of fair market value ... based on a consideration of all relevant evidence of just value." Quoddy Realty Corp. v. City of Eastport, 1998 ME 14, P5, 704 A.2d 407, 408. <sup>1</sup>

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

Impeachment of the assessment is not enough to show it was manifestly wrong; the petitioner also must affirmatively demonstrate, by credible evidence, the just value of the property; without such the Board has no basis to compare local assessment and petitioner's version of just value <sup>2</sup>

*Waterville Homes*, 655 A.2d at 366-67

*Glenridge Development Co.*, 662 A.2d at 931-32

*Wesson*, 667 A.2d at 599

*Adams*, 1999 ME 49, ¶ 22, 727 A.2d at 351

*Harwood*, 2000 ME 213, ¶ 9, 763 A.2d at 118

*Yusem*, 2001 ME 61, ¶¶ 8, 13-15, 769 A.2d at 870, 871-72

*Northeast Empire Ltd. Partnership #2*, 2003 ME 28, ¶ 8,  
818 A.2d at 1024

*Town of Bristol Taxpayers' Ass'n*, 2008 ME 159, ¶ 3 n.1,  
957 A.2d at 978 n.1

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<sup>1</sup> MAINE REVENUE SERVICES, S. O. M. (2019). *The Assessor's Practice*. Maine.gov.  
[https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105\\_text.pdf](https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105_text.pdf)

<sup>2</sup> Property Tax Review Board. (2019, May 9). *BOARD OF PROPERTY TAX REVIEW - DIGEST OF LAW COURT DECISIONS*. DIGESTS OF DECISIONS OF THE BOARD OF PROPERTY TAX REVIEW AND OF THE LAW COURT.  
<https://www.maine.gov/dafs/boardproptax/digest/documents/lawcourt-cases.pdf>



Only similarly situated properties must receive approximately equivalent tax treatment<sup>2</sup>

Town of Bristol Taxpayers' Ass'n, 2008 ME 159, ¶ 11 & n.6,  
957 A.2d at 979 & n.6

Roque Island Gardner, 2017 ME 152, ¶ 15, 167 A.3d at 568

To meet the initial burden of showing that the assessment was manifestly wrong, the taxpayer must demonstrate that

(1) the judgment of the assessor was irrational or so unreasonable in light of the circumstances that the property was substantially overvalued and an injustice resulted;

(2) there was unjust discrimination; or

(3) the assessment was fraudulent, dishonest, or illegal

Muirgen Props., Inc. v. Town of Boothbay, 663 A.2d 55, 58 (Me. 1995).

## II. **Just Value**

### Title 36, §701-A. Just value defined

*In the assessment of property, assessors in determining just value are to define this term in a manner that recognizes only that value arising from presently possible land use alternatives to which the particular parcel of land being valued may be put. In determining just value, assessors must consider all relevant factors, including without limitation the effect upon value of any enforceable restrictions to which the use of the land may be subjected including the effect on value of designation of land as significant wildlife habitat under [Title 38, section 480-BB](#), current use, physical depreciation, sales in the secondary market, functional obsolescence and economic obsolescence. Restrictions include but are not limited to zoning restrictions limiting the use of land, subdivision restrictions and any recorded contractual provisions limiting the use of lands. The just value of land is determined to arise from and is attributable to legally permissible use or uses only. [PL 2007, c. 389, §1 (AMD).]*

For the purpose of establishing the valuation of improved real property, the property must be valued based on its highest and best use as of April 1st of each year, taking all

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<sup>1</sup> MAINE REVENUE SERVICES, S. O. M. (2019). *The Assessor's Practice*. Maine.gov.  
[https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105\\_text.pdf](https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105_text.pdf)

<sup>2</sup> Property Tax Review Board. (2019, May 9). *BOARD OF PROPERTY TAX REVIEW - DIGEST OF LAW COURT DECISIONS*. DIGESTS OF DECISIONS OF THE BOARD OF PROPERTY TAX REVIEW AND OF THE LAW COURT.  
<https://www.maine.gov/dafs/boardproptax/digest/documents/lawcourt-cases.pdf>

of the following 3 approaches to value into consideration: cost, income and sales comparison. In establishing the valuation of improved real property, assessors shall consider age, condition, use, type of construction, location, design, physical features and economic characteristics. [PL 2023, c. 441, Pt. B, §4 (AMD); PL 2023, c. 441, Pt. B, §7 (AFF).]

In determining just value, consistent with the Constitution of Maine, Article IX, Section 8, a property subject to restrictions, contractual or otherwise, that restricts the permitted use of a property may not be considered comparable to property not so restricted. [PL 2021, c. 663, §2 (NEW).]

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, 394 (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 principle 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.  
[Emphasis added] Art. IX, § 8 <sup>1</sup>

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<sup>1</sup> MAINE REVENUE SERVICES, S. O. M. (2019). *The Assessor's Practice*. Maine.gov.  
[https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105\\_text.pdf](https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105_text.pdf)

<sup>2</sup> Property Tax Review Board. (2019, May 9). *BOARD OF PROPERTY TAX REVIEW - DIGEST OF LAW COURT DECISIONS*. DIGESTS OF DECISIONS OF THE BOARD OF PROPERTY TAX REVIEW AND OF THE LAW COURT.  
<https://www.maine.gov/dafs/boardproptax/digest/documents/lawcourt-cases.pdf>

A fundamental requirement is that the owner bear the burden of taxation equally with that of similarly situated taxpayers. In determining a balance between assessment of just value and equality in sharing taxpayer burden, equality is to prevail. The court recognizes the constitutional requirement as reasonable attainment of rough equality in tax treatment of similarly situated property owners.

The prohibition against unjust discrimination derives from the Maine Constitution, which provides that "[a]ll taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof," Me. Const. art. IX, § 8, and the federal Equal Protection Clause, U.S. Const. amend. XIV, § 1. "To achieve an equitable distribution of the overall tax burden, assessors must apply a relatively uniform rate to all comparable properties in the district." *Petrin*, 2016 ME 136, ¶ 15, 147 A.3d 842 (alteration omitted) (quotation marks omitted). Unjust discrimination occurs where "similarly situated properties" are taxed unequally and is typically demonstrated through evidence of a practice that amounts to intentional "underassessment or overassessment of one set" of like properties. *Delogu v. City of Portland*, 2004 ME 18, ¶ 12, 843 A.2d 33; see *Ram's Head*, 2003 ME 131, ¶ 11, 834 A.2d 916.

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<sup>1</sup> MAINE REVENUE SERVICES, S. O. M. (2019). *The Assessor's Practice*. Maine.gov.  
[https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105\\_text.pdf](https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105_text.pdf)

<sup>2</sup> Property Tax Review Board. (2019, May 9). *BOARD OF PROPERTY TAX REVIEW - DIGEST OF LAW COURT DECISIONS*. DIGESTS OF DECISIONS OF THE BOARD OF PROPERTY TAX REVIEW AND OF THE LAW COURT.  
<https://www.maine.gov/dafs/boardproptax/digest/documents/lawcourt-cases.pdf>

**957 A.2d 977 (2008)**

**2008 ME 159**

**TOWN OF BRISTOL TAXPAYERS' ASSOCIATION et al.**

**v.**

**BOARD OF SELECTMEN/ASSESSORS FOR the TOWN OF BRISTOL et al.**

Docket: Lin-08-54.

**Supreme Judicial Court of Maine.**

Argued: June 17, 2008.

Decided: October 21, 2008.

John S. Campbell, Esq. (orally), Campbell & Associates, P.A., Portland, ME, for the Town of Bristol Taxpayers' Association.

Ervin D. Snyder, Esq. (orally), Snyder & Jumper, Wiscasset, ME, for the Town of Bristol.

Panel: SAUFLEY, C.J., and CLIFFORD, ALEXANDER, LEVY, SILVER, MEAD, and GORMAN, JJ.

SAUFLEY, C.J.

[¶ 1] The members of the Town of Bristol Taxpayers' Association appeal from judgments entered in the Superior Court (Lincoln County, *Wheeler, J.*) affirming a decision of the Lincoln County Commissioners and entering final judgment for the \*978 Town on all other claims. The Taxpayers seek an abatement of their assessed real property taxes. The Taxpayers have argued only that the assessments amounted to unjust discrimination. We affirm the judgments of the Superior Court.

## **I. BACKGROUND**

[¶ 2] On September 18, 2002, the Selectmen of the Town of Bristol were notified by the Maine Revenue Services Property Tax Division, based on preliminary information regarding the value of land, buildings, and personal property in the Town, that the total value of the Town's taxable land was approximately \$600 million, and that the Town's tax ratio had fallen below seventy percent. See 36 M.R.S. § 327(1) (2007) (establishing minimum assessment ratios for municipalities).

[¶ 3] Consequently, the Board hired a property assessor, Robert Gingras, to perform a revaluation of the properties in the Town. Gingras developed factors to be used in the revaluation.<sup>[1]</sup> The factors were different for various areas of the Town, depending upon the distance of a particular area from the ocean. The new factors called for assessments of oceanfront land to be multiplied by a factor of 2.25 and properties that sat one or two lots back from the ocean to be multiplied by a factor of 2. Buildings were assessed separately, and all other land values in the Town were multiplied by a factor of 1.25 or 1.5 depending upon the location of the property. For example, lakefront lots were reassessed using a factor of 1.5.

[¶ 4] The Selectmen reviewed the factors at a December 5, 2002, meeting, and adopted the proposed factoring method at a Selectmen's meeting later in December.

[¶ 5] Following the reassessment, the Taxpayers — approximately sixty-five landowners in the oceanfront and "one or two lot back" factor groups — filed applications for property tax abatements.

[2] The Board denied the applications for abatement. Pursuant to 36 M.R.S. § 844(1) (2007), the Taxpayers appealed from the denials of their requests for abatement to the County Commissioners, who upheld the Board's valuations.<sup>[3]</sup> At no time before the Board or the County Commissioners did the Taxpayers argue that their individual properties were, in fact, overvalued; they relied instead on the argument that the factoring methodology was unfairly discriminatory.

979 [¶ 6] The Taxpayers then filed a complaint in the Superior Court asserting, among other claims,<sup>[4]</sup> requests for declaratory \*979 relief, and a Rule 80B appeal from the decision of the Commissioners not to grant abatements. The court affirmed the decision of the Lincoln County Commissioners denying abatement and entered a final judgment for the Town on all other claims.<sup>[5]</sup> The Taxpayers timely appealed.

## II. DISCUSSION

[¶ 7] When the Superior Court acts as an intermediate appellate court, "we review the decision of the Commissioners directly for an `abuse of discretion, error of law, or findings unsupported by substantial evidence in the record.'" Yusem v. Town of Raymond, 2001 ME 61, ¶ 7, 769 A.2d 865, 869 (quoting Town of Sw. Harbor v. Harwood, 2000 ME 213, ¶ 6, 763 A.2d 115, 117). Here we review directly the Commissioners' decision not to grant abatements to the Taxpayers.

[¶ 8] A property owner will be entitled to a property tax abatement when he can demonstrate one of the following circumstances:

- (1) that his property was substantially overvalued and an injustice resulted from the overvaluation;
- (2) that there was unjust discrimination in the valuation of the property; or
- (3) that the assessment was fraudulent, dishonest, or illegal.

*Id.* ¶ 9, 769 A.2d at 870.

[¶ 9] We will vacate the County Commissioners' decision that a taxpayer failed to meet his burden to show one of these three circumstances "only if the record compels a contrary conclusion to the exclusion of any other inference." *Id.* (quoting Weekley v. Town of Scarborough, 676 A.2d 932, 934 (Me.1996)).

[¶ 10] Here, the Taxpayers concede that they never put any evidence before the Commissioners to show that their individual properties were substantially overvalued. Nor did the Taxpayers argue that the assessment was fraudulent, dishonest, or illegal. Instead, the Taxpayers argued only that there was unjust discrimination in the assessment process.

980

[¶ 11] Our recent decision in Ram's Head Partners, LLC v. Town of Cape Elizabeth, 2003 ME 131, 834 A.2d 916, sets out the requirements for establishing the kind of unjust discrimination among properties that violates both the Maine Constitution and the Fourteenth Amendment of the United States Constitution. In *Ram's Head*, we made clear that only similarly situated properties must receive approximately equivalent tax treatment and rejected the idea that any given property had to be treated similarly with "the general mass of taxable property."<sup>[6]</sup> *Id.* ¶ 10, \*980 834 A.2d at 919 (quoting Kittery Elec. Light Co. v. Assessors of the Town of Kittery, 219 A.2d 728, 740 (Me.1966)). In that case, we held that a taxpayer was entitled to abatement where he demonstrated that similar lots that abutted his own property on the ocean were assessed at substantially less than his own. *Id.* ¶ 12, 834 A.2d at 919-20; see also City of Biddeford v. Adams, 1999 ME 49, ¶¶ 15-19, 727 A.2d 346, 350 (holding that unjust discrimination did exist where two similar waterfront neighborhoods were treated differently).

[¶ 12] By contrast, here the Taxpayers base their allegation of unjust discrimination on the fact that their properties were treated differently from properties in other areas of Town that were not similar to their own. Simply put, because there is no dispute that parcels in the Town were assessed consistently with other parcels in the same class, the Taxpayers have failed to make out a basic claim of unjust discrimination. They do not argue that their lots are actually overvalued or that any fraud or illegality has occurred. Therefore, the Taxpayers' abatement requests were properly denied.

The entry is:

Judgments affirmed.

[1] The Taxpayers focus their challenge primarily on the methodology used by Gingras and the Board in their reassessment. Although both the Board's methodology and its recordkeeping were less than laudable, we have previously made clear that impeaching the assessor's methodology is not, alone, a sufficient basis to justify abatement. Yusem v. Town of Raymond, 2001 ME 61, ¶ 13, 769 A.2d 865, 871.

[2] Although the Taxpayers submitted to the Superior Court a list indicating a membership of sixty-five individuals, the record is not clear as to precisely how many of these individuals filed applications for tax abatements to the Board.

[3] Because of the large number of appeals filed with the County Commissioners by individual members of the Association, only a small number were actually heard within the statutorily mandated period of sixty days from the date of filing. See 36 M.R.S. § 844(1) (2007). In each of the appeals that was heard by the Commissioners, the Town's valuation was upheld and the request for abatement was denied. The Superior Court properly treated those appeals that were not heard as denied, *id.*, and addressed all of the Taxpayers' claims for abatement as one consolidated 80B appeal pursuant to 36 M.R.S. § 849 (2007) and M.R. Civ. P. 20.

[4] The Taxpayers also brought a claim under the Maine Freedom of Access Act, 1 M.R.S. §§ 401-412 (2007), alleging that the Town never held public discussions or deliberations regarding the revaluation, the hiring of Gingras, or the adoption of his factoring method, and that decisions on these matters resulted from impermissible executive sessions. The Superior Court granted summary judgment to the Town on the FOAA count, concluding that the Taxpayers failed to present any evidence to rebut the Town's statements that no decisions occurred outside of the public realm. We do not disturb that judgment.

[5] The Superior Court properly rejected the Taxpayers' declaratory judgment suit. Abatement proceedings are the appropriate means through which to correct impermissible assessments. See Capodilupo v. Town of Bristol, 1999

ME 96, ¶ 4, 730 A.2d 1257, 1258-59. We address only the 80B appeal from the Commissioners' abatement decision.

[6] Although, generally, only similar properties must be given approximately equivalent tax treatment, we recognize the possibility that circumstances may arise in which the disparate tax treatment of different categories of property becomes so extreme that abatement could be justified. No such demonstration was made on this record. The Taxpayers' expert presented proposed factors that were in some ways similar to the Town's.

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# Town Of Harrison *Maine*

June 30, 2025

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

**RE: Defense of Assessment of Land Values for 46 Island Pond Rd, Harrison, Maine**

Parker Appraisal Co completed a full revaluation for the Town of Harrison that concluded for the 2024 tax year. This process was to equalize all property fairly and equitably in Harrison based on the current market, construction costs, and other factors that may impact property value. Any increase or decrease of percentage change based on the previous 2023 values are irrelevant as those values were based on a market from 20 years ago.

It is essential to distinguish between the term's **property assessment** and **property appraisal**. While both involve evaluating a property's value, they serve distinct functions and are conducted by different professionals. Here is a clear breakdown:

## **Property Assessment**

- **Purpose:** Used **primarily for tax purposes**.
- **Who does it:** Conducted by a **State of Maine Certified Tax Assessor**.
- **Frequency:** Done **regularly** (annually or every few years).
- **Value Basis:** Derived from mass appraisal methods; may not match current market value, aims for "just value"
- **Impact:** Used to determine percent of ownership of a Town/City's overall valuation to help calculate **property taxes** owed.
- **Public record:** Yes, typically available through county or city records.

## **Property Appraisal**

- **Purpose:** Used to determine **current market value**, often for **buying, selling, refinancing**, or legal disputes.
- **Who does it:** Conducted by a **licensed professional appraiser**.



# Town Of Harrison *Maine*

- **Frequency:** Done **as needed**, typically requested by lenders or buyers.
- **Value Basis:** Based on a **detailed inspection** and analysis of comparable recent sales.
- **Impact:** Influences **loan amounts**, sale price negotiations, etc.
- **Public record:** No, it is typically a private report for the requester.

Property values set for a municipality are not individual property appraisals and should not be treated as such. Values and methodology are set to treat everyone equitably and fairly but will not account for all factors that make a property unique. Property assessments do not set the amount you will pay for taxes. Taxes are determined by the budget of the Town. The property assessments are just a model to determine how to proportionally distribute the overall budget costs.

Certain factors are not considered when evaluating properties. Examples would include:

- Public Services – Are available and used by all properties.
  - N/A – Property is located within the Shoreland Zone
  - N/A - Living on a private road with no public plowing
  - N/A - Not having children in the school district
  - N/A - Not using/living at a property year round
  - N/A – Property on an island
  - N/A – Property “off grid”
  - N/A – Not registering a vehicle in the Town of Harrison

A significant number of taxpayers in Harrison, as well as across the state of Maine, own properties that are utilized solely during the summer months as secondary residences. This is not an allowable way to determine a property’s value. Only the market and what a willing purchaser will pay for a property, as well as construction costs, and commercial use, can determine this.

It is important to remember all services are used and available to all taxpayers. Ensuring the proper operation of these services requires collective funding.



# Town Of Harrison *Maine*

Comprehensive research on Island Pond properties covered sales, waterfront values, access, desirability, quality, and condition.

The taxpayer presented the following comps:

1. Tax Map 59-0021 – Non-Valid sale
  - (Sold for \$118,750 in 10/2020)
  - The property is mostly in Waterford
  - The property is in Tree Growth since 2015
2. Tax Map 59-0026 – Out of Scope
  - (Sold for \$12,000 in 01/2013)
3. Tax Map 59-0027-A – Out of Scope
  - (Sold for \$182,376 in 08/2014)
4. Tax Map 59-0012 – Out of Scope
  - (Sold for \$105,000 in 01/2015)
5. Waterford Property Tax Map 04-03C – Non-Valid for Reval Purposes
  - We are unable to use sales from other towns.

Included in this submission are the following:

- EXHIBIT 1 – This chart shows the DLN listings from Maine Revenue Services on Sales from Map 59. Our scope was to use sales from 2021 – 2025, adjusting for annual increase in sales of 20%, which is an average increase methodology used by most assessors certified by Maine Revenue Service. The sales are indicative of the desirability to own waterfront property on Island Pond. The map included will give you a visual location of the property.
  - Sales older than 2020 are not used as comparing the data from a market older than that requires too much manual manipulation. Sales older than 2020 are not representative of the current market.
  - Valuation reports for each of the 3 valid sales are included.

We must collect sufficient sales to obtain a broad understanding of sales trends and look back at sales for the past 4 to 5 years. We need to adjust sales according to market trends over the past 5 years.



# Town Of Harrison *Maine*

- EXHIBIT 2 - This includes the Land Cost Schedule for Island Pond and a graph that provides a sample of properties located in the same waterfront area as the taxpayer. Standard Waterfrontage is 200 feet, and standard depth is 150 feet.
  - The green represents the waterfront acreage and the assessment on that portion of land at \$250,000/acre (fractional).
  - The red (while hard to see) represents property more than the waterfront lot area to include acreage and rear acreage assessment at \$6,000/acre.
  - The blue represents the total property assessment to include waterfront and rear acreage combined.
  - The chart on the bottom gives you the same information.
- EXHIBIT 3 - This chart presents the properties near the subject property. The purpose of this is to show how the properties were assessed using the same methodology as well as a clear comparison of structures on each property. This chart also includes the 3 valid sales to show their comparisons with land and buildings. Valuation reports for each property are also included.
- Exhibit 4 – This is a compilation of information from Maine Revenue Service as well as court cases regarding “The Assessor’s Practice” under Title 36.

In conclusion, the characteristics that make Island Pond properties unique were factored into the land assessment. There is no unjust discrimination and the subject property received fair and equitable treatment relative to other properties on Island Pond.

We appreciate your time and consideration in this matter. The Town of Harrison stands by our methodology and final determination of the assessment for 46 Island Pond Rd and all Harrison properties. It took considerable time and effort to visit every property as well as research and analyze all factors that went into completing this project.

Sincerely,

The Town of Harrison Board of Assessors & Parker Appraisal Co

**Town of Harrison**  
**Defense of Assessment for 46 Island Pond Rd**  
**Exhibit Listing**

1. Chart of Sales Data for Properties on Island Pond with Tax Maps (Harrison)
  - a. Chart of Sales Data from Maine Revenue Services for Map 59
  - b. Map of Sales
  - c. Valuation Report: 59-0013 (26 Island Pond Rd) – Sale \$175,000 (10/2021)
  - d. Valuation Report: 59-0024 & 0024-A (153 Temple Hill Rd) – Sale \$338,000 (07/2021)
  - e. Valuation Report: 59-0007 (186 Temple Hill Rd) – Sale \$220,000 (06/2023)
  
2. Subject Property & Area Property Land Assessment vs Acreage
  - a. Land Cost Schedule for Neighborhood 6 – Island Pond
  - b. Comparison Chart of Similar Properties & Sale Properties
  
3. Property Comparison Chart – Land & Buildings in the same area
  - a. Chart of Cost Break Down for Property Comparisons
  - b. Valuation Report (Subject Property): 59-0017 (46 Island Pond Rd)
  - c. Valuation Report: 59-0013 (26 Island Pond Rd)
  - d. Valuation Report: 59-0014 (30 Island Pond Rd)
  - e. Valuation Report: 59-0012 (16 Island Pond Rd)
  - f. Valuation Report: 59-0007 (186 Temple Hill Rd)
  - g. Valuation Report: 59-0024 & 59-0024-A (153 Temple Hill Rd)
  
4. Court Cases & Assessor's Practice under Maine Revenue Service Title 36



# Sales in Harrison, Maine on Map 59

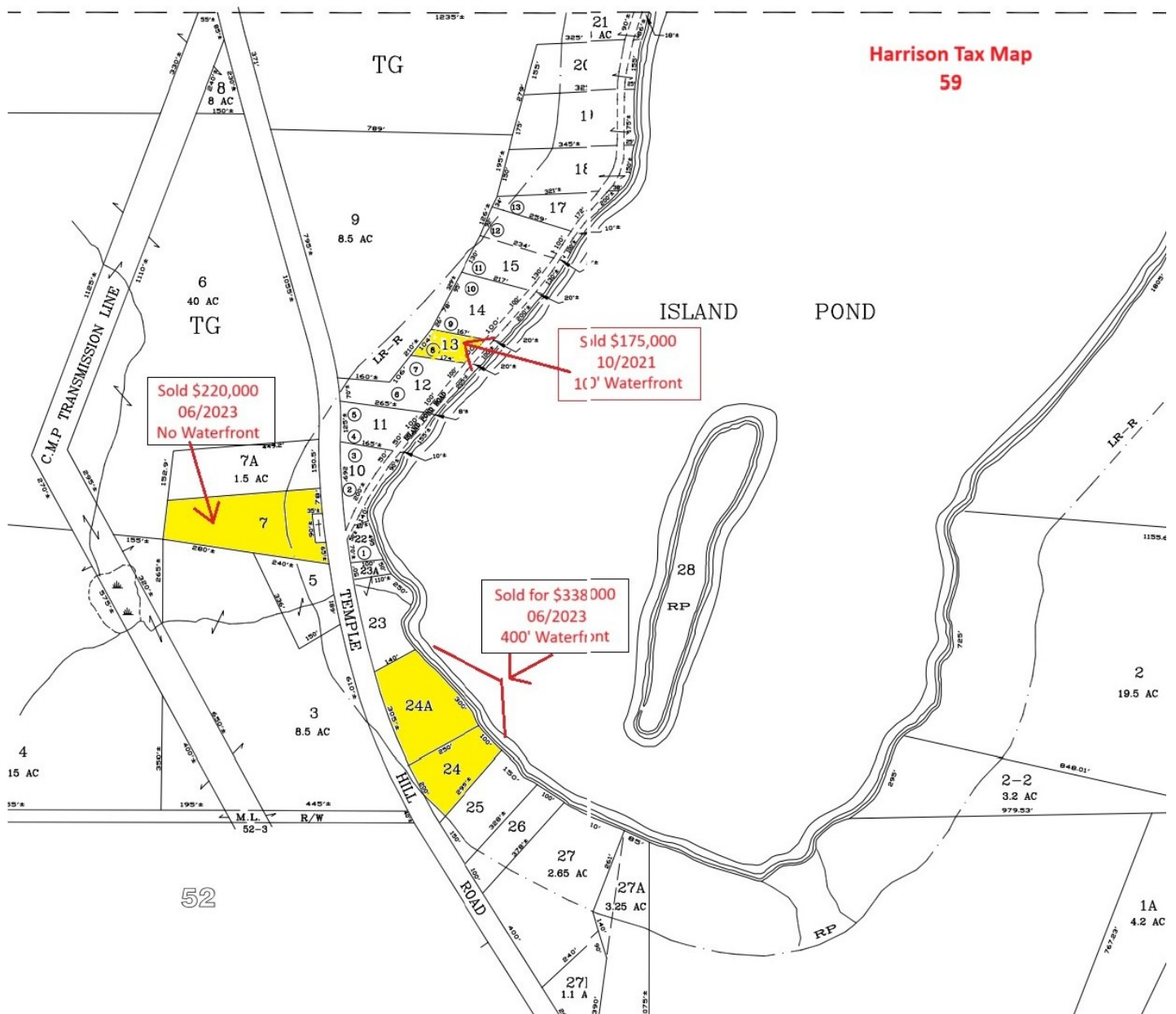
## EXHIBIT 1.a

DLN #	Grantor	Sale Amount	Sale Date	Map	Lot	Notes	Sale Adjust for Time		
1002240189461	60 ISLAND POND	\$ -	03/28/2022	59	0019	Non-Valid, Into Owner's Trust	N/A	N/A	N/A
1002240189470	60 ISLAND POND	\$ -	03/11/2022	59	0019	Non-Valid, Into Owner's Trust	N/A	N/A	N/A
1002040115291	KELLY EDWARDS	\$ 118,750	10/09/2020	59	0021	Non-Valid, Tree Growth & Bulk of Land in Waterford	N/A	N/A	N/A
1002140174360	PATRICIA L QUALE	\$ -	12/01/2021	59	0014 & 0015	Related Parties	N/A	N/A	N/A

							2022 (20%)	2023 (20%)	2024 (20%)
1002140167059	PATRICIA QUALE	\$ 175,000	10/13/2021	59	0013	Land & Buildings	\$ 210,000.0	\$ 252,000.0	\$ 302,400.0
1002140151824	JONATHAN D PEA	\$ 338,000	07/02/2021	59	0024 & 024-A	Land & Buildings	\$ 405,600.0	\$ 486,720.0	\$ 584,064.0
1002340238260	JOHN COTE MOR	\$ 220,000	06/15/2023	59	0007	Land & Buildings	N/A	N/A	\$ 264,000.0

							2020 (20%)	2021 (20%)	2022 (20%)	2023 (20%)	2024 (20%)
11501647303	GAUTHIER CHAR	\$ 105,000	01/23/2015	59	0012	To far out of scope	\$ 126,000.0	\$ 151,200.0	\$ 181,440.0	\$ 217,728.0	\$ 261,273.6
11411911001	JUDITH BORELLI,	\$ 182,376	08/06/2014	59	0027A	To far out of scope	\$ 218,851.2	\$ 262,621.4	\$ 315,145.7	\$ 378,174.9	\$ 453,809.8
11301802815	COOPER PAMEL	\$ 12,000	12/31/2012	59	0026	To far out of scope	To Far Out of Scope				

# WATERFORD



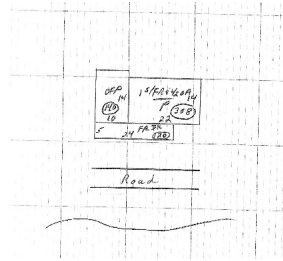


Harrison  
Name: QUALEY, BENJAMIN P  
QUALEY, PATRICIA L  
Account: 1546

## Valuation Report

Map/Lot:  
Location:

06/29/2025  
Page 2  
59-0013  
26 ISLAND POND RD



# EXHIBIT 1.d

Harrison

## Valuation Report

06/30/2025

Name: PEAVEY, JONATHAN D.

Page 1

PEAVEY, CAROLYN K.

Map/Lot:

59-0024

Account: 461

Card:

1 of 1

Location:

153 TEMPLE HILL RD

Neighborhood 6 Island Pond

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

**Sale Data**  
Sale Date 07/02/2021  
Sale Price 338,000  
Sale Type Land & Buildings  
Financing Unknown  
Verified Public Record  
Validity Arms Length Sale

Reference 1

Reference 2

Tran/Land/Bldg 2 1 8

Shore Ft Frnt 100 Subdivision 0

Exemption(s) Land Schedule 6

### Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.46	Acres-Baslot Imp (Fract)	440,683	202,714	100%		202,714
0.47	Acres-Rear Land 2+	6,000.00	2,820	100%		2,820
Total Acres 0.93			Land Total			205,534

### Dwelling Description

### Replacement Cost New

Conventional	One Story	624 Sqft	Grade C 90	Base	139,830
Exterior	T111/Drop	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
					0
					0
Foundation	Piers	Basement	No Bsmt Pier	Basement	-12,015
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Heat Pump	Cooling	100% Heat Pump	Heat	4,049
Rooms	4				
Bedrooms	2	Add Fixtures	0		
Baths	1	Half Baths	0	Plumbing	0
Attic	None			Attic	0
FirePlaces	1			Fireplace	4,334
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

### Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout	Total
1960	0	Typical	Typical	Above Average	Typical	136,198
<b>Functional Obsolescence</b>		<b>Economic Obsolescence</b>		<b>Phys. %</b>	<b>Func. %</b>	<b>Econ. %</b>
Basement		None		70%	90%	100%
						85,805
<b>Outbuildings/Additions/Improvements</b>						
Description	Year	Units	Grade	RCN	Cond	Phy
Open Frame Porch	1960	176	C 90	9,968	Avq+	70%
						Percent Good
						Func Econ
						90% 100%
Outbuilding Total						6,280
<b>Acpt Land</b>		205,500	<b>Accepted Bldg</b>		92,100	<b>Total</b>
						297,600



Harrison

Name: PEAVEY, JONATHAN D.

PEAVEY, CAROLYN K.

Account: 461

## Valuation Report

06/30/2025

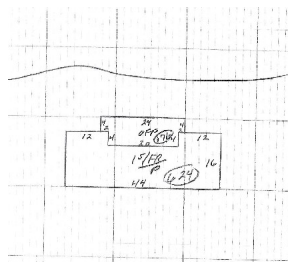
Page 2

Map/Lot:

59-0024

Location:

153 TEMPLE HILL RD



# EXHIBIT 1.d (purchased together)

Harrison	<b>Valuation Report</b>		06/30/2025
Name: PEAVEY, JONATHAN D			Page 1
PEAVEY, CAROLYN K	Map/Lot:	59-0024-A	
Account: 462 Card: 1 of 1	Location:	173 TEMPLE HILL RD	

Neighborhood 6	Island Pond		<b>Sale Data</b>
Zoning/Use	Shoreland	Sale Date	07/02/2021
Topography	RollingTopo	Sale Price	338,000
Utilities	No Utilities	Sale Type	Land Only
Street	Paved	Financing	Unknown
		Verified	Public Record
		Validity	Other Non-Valid

Reference 1  
Reference 2  
Tran/Land/Bldg 2 1 0  
Shore Ft Frnt 300 Subdivision 0  
Exemption(s) Land Schedule 6

Land Description						
Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
1.34	Acres-Baselot UnImp (Fract)	107,984	144,698	80%	Size/Shape	115,758
Total Acres 1.34				Land Total		115,758
<b>Accpt Land</b>	115,800	<b>Accepted Bldg</b>	0	<b>Total</b>		115,800

# EXHIBIT 1.e

Harrison	<b>Valuation Report</b>		06/30/2025
Name: MORIN, DONALD			Page 1
MORIN, JOHN COTE	Map/Lot:	59-0007	
Account: 808	Card: 1 of 1	Location:	186 TEMPLE HILL RD

Neighborhood 1	Paved			<b>Sale Data</b>
Zoning/Use	Standard Land Use	Sale Date	06/16/2020	
Topography	RollingTopo	Sale Price	220,000	
Utilities	Drilled WellSeptic System	Sale Type	Land & Buildings	
Street	Paved	Financing	Unknown	
		Verified	Buyer	
		Validity	Arms Length Sale	

Reference 1  
Reference 2  
Tran/Land/Bldg 2 1 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
0.50	Acres-Rear Land 2+	6,000.00	3,000	100%		3,000
Total Acres 1.50				Land Total		83,000

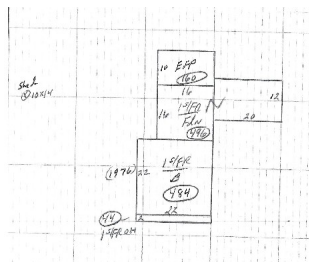
Dwelling Description				Replacement Cost New	
Ranch	One Story	496 Sqft	Grade C 100	Base	139,958
Exterior	Clapboard	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Metal Roofing	Roof	0
					0
Foundation	Concrete Block	Basement	Dry Full Bmt	Basement	0
Fin. Basement Area	None	Basement Gar	1 CAR	Fin Bsmt	4,494
Heating	100% Hot Water BB	Cooling	0% None	Heat	0
Rooms	5				
Bedrooms	2	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				Layout				Total	
Built	Renovated	Kitchens	Baths	Condition					
1955	1990	Typical	Typical	Average	Typical			144,452	
Functional Obsolescence		Economic Obsolescence		Phys. %	Func. %	Econ. %	Value(Rcnld)		
Basement		None		65%	95%	100%	89,199		
Outbuildings/Additions/Improvements				Percent Good			Value		
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Rcnld
1Sfr Overhang	1976	44	C 100	8,250	Avq	65%	95%	100%	5,095
One Story Frame	1976	484	C 130	65,808	Avq	71%	100%	100%	46,724
Encl Frame Porch	1955	160	C 100	13,500	Avq	65%	95%	100%	8,336
Frame Shed	2003	140	C 100	6,461	Avq	86%	80%	100%	4,445
Outbuilding Total									64,600
Acpt Land		83,000		Accepted Bldg		153,800		Total	236,800

Name: MORIN, DONALD  
MORIN, JOHN COTE  
Account: 808

Map/Lot:  
Location:

186 TEMPLE HILL RD



Harrison  
9:09 PM**Land Schedule**

6 Island Pond

06/29/2025

Page 1

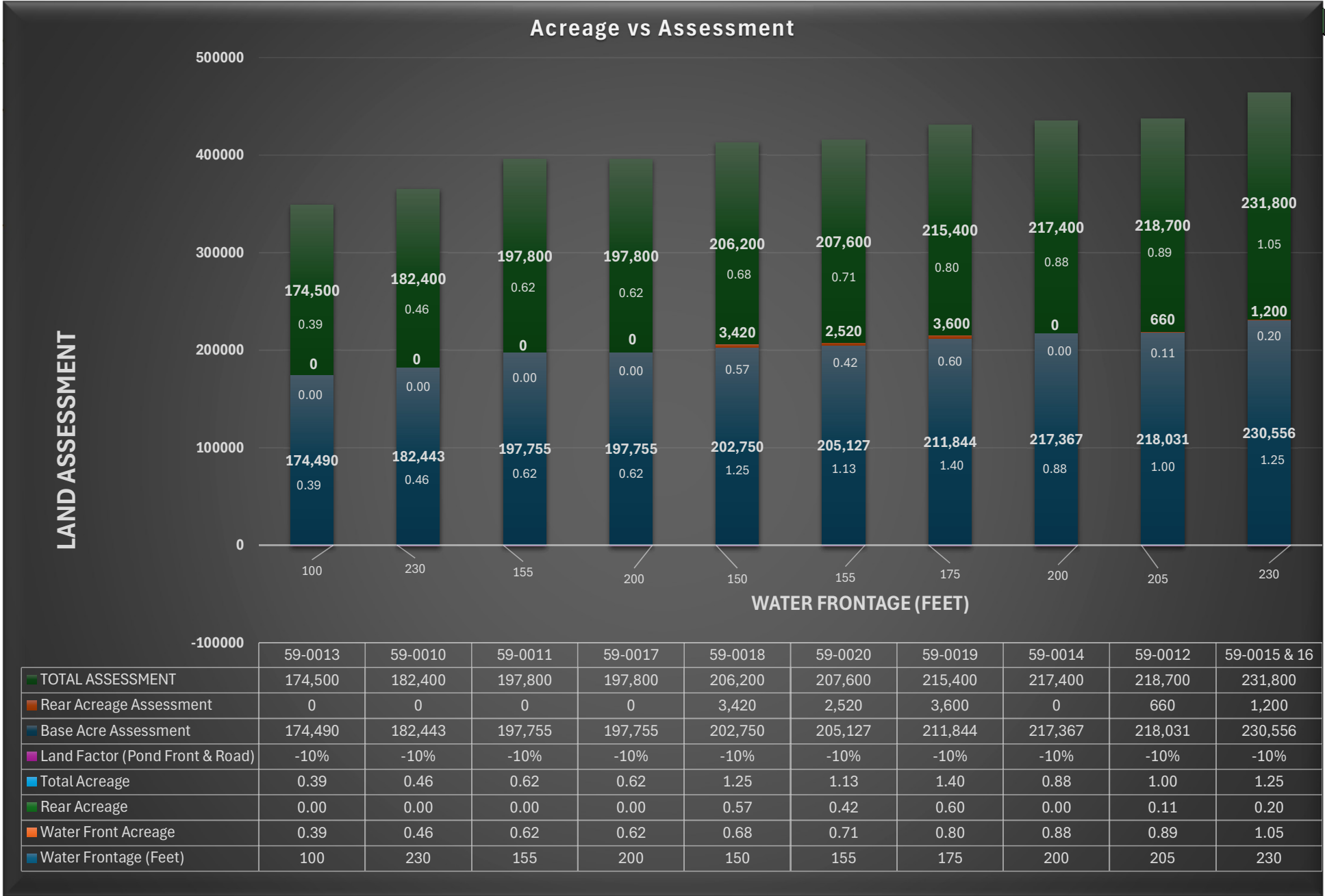
Code	Type	Description	Amount	Exponents			
				<= Std	> Std	<= Wid	> Wid
21	Fractional Acres	Baselot Imp (Fract)	250,000.00	0.27	0.50	1.00	1.00
22	Fractional Acres	Baselot UnImp (Fract)	125,000.00	0.27	0.50	1.00	1.00
28	Acres	Rear Land 2+	6,000.00	0.50	0.50	1.00	1.00
29	Acres	Rear Land 12+	2,000.00	0.50	0.50	1.00	1.00
30	Acres	Water Frontage	0.00	0.50	0.50	0.50	0.50
31	Acres	Tillable	1,000.00	0.50	0.50	0.50	0.50
32	Acres	Pasture	2,000.00	0.50	0.50	0.50	0.50
33	Acres	Orchard	5,000.00	0.50	0.50	0.50	0.50
34	Acres	FarmLand-Hardwood	381.00	0.50	0.50	0.50	0.50
35	Acres	FarmLand-Softwood	435.00	0.50	0.50	0.50	0.50
36	Acres	FarmLand-Mixedwood	454.00	0.50	0.50	0.50	0.50
37	Acres	TreeGrowth-Softwood	435.00	0.50	0.50	1.00	1.00
38	Acres	TreeGrowth-Mixwood	454.00	0.50	0.50	1.00	1.00
39	Acres	TreeGrowth-Hardwood	381.00	0.50	0.50	1.00	1.00
40	Acres	Wasteland	500.00	0.50	0.50	1.00	1.00
41	Site	Tower Site	344.00	0.50	0.50	0.50	0.50
42	Site	Mobile Home Sites	10,000.00	0.50	0.50	1.00	1.00
43	Site	Condo Sites	0.00	0.50	0.50	0.50	0.50
45	Site	Camp Sites	5,000.00	0.50	0.50	1.00	1.00
46	Acres	Gravel Pit	15,000.00	0.50	0.50	1.00	1.00
47	Acres	Airstrip	5,000.00	0.50	0.50	0.50	0.50
48	Acres	CMP	10,000.00	0.50	0.50	0.50	0.50
49	Improvements	Water Rights (\$/1M Gals)	20,000.00	0.50	0.50	0.50	0.50
50	Linear Feet	Trans Lines (Miles)	1,225,000.00	0.50	0.50	0.50	0.50
51	Acres	OpenSpace - Baselot UnImp (Fract)	125,000.00	0.27	0.50	0.50	0.50
52	Acres	OpenSpace - Rear 2+	6,000.00	0.50	0.50	0.50	0.50
53	Acres	OpenSpace - Rear 12+	2,000.00	0.50	0.50	0.50	0.50
54	Acres	OpenSpace - Water Frontage	0.00	0.50	0.50	0.50	0.50
55	Acres	OpenSpace - Wasteland	500.00	0.50	0.50	0.50	0.50
56	Acres	OpenSpace - TreeGrowth (Soft)	435.00	0.50	0.50	0.50	0.50
57	Acres	OpenSpace - TreeGrowth (Mixed)	454.00	0.50	0.50	0.50	0.50
58	Acres	OpenSpace - TreeGrowth (Hard)	381.00	0.50	0.50	0.50	0.50
61	Acres	WorkingWaterfront - Baselot Imp (Fract)	250,000.00	0.27	0.50	0.50	0.50
62	Acres	WorkingWaterfront - Baselot UnImp	125,000.00	0.27	0.50	0.50	0.50
63	Acres	WorkingWaterfront - Rear 2+	6,000.00	0.50	0.50	0.50	0.50
64	Acres	WorkingWaterfront - Rear 12+	2,000.00	0.50	0.50	0.50	0.50
65	Acres	WorkingWaterfront - WaterFrontage	0.00	0.50	0.50	0.50	0.50
66	Acres	WorkingWaterfront - Wasteland	500.00	0.50	0.50	0.50	0.50
70	Linear Feet	24" Pipeline	0.00	0.50	0.50	0.50	0.50
98	Site	Leased Lot	0.00	0.50	0.50	0.50	0.50
		<b>Standard Depth</b>	100.00				
		<b>Standard Lot</b>	1.00				
		<b>Standard Width</b>	0.00				



EXHIBIT 2.b

Island Pond Base Acre (Fractional)	250,000
Rear Acreage	6,000

Standard Frontage:	200
Standard Depth:	150



## Comparison Chart for Land &amp; Buildings

	59-0017		59-0013		59-0014		59-0012		59-0007		59-0024 & 0024-A	
SALE DATA	SUBJECT PROPERTY		10/13/2021	\$175,000	NOT A SALE		NOT A SALE		6/16/2020	\$220,000	7/1/2021	\$338,000
Land												
Total Acreage	0.62		0.39		0.88		1.00		1.50		2.27	
Frontage	200'		100'		200'		205'		No Water Front		400'	
Base Acre	0.62	\$ 197,800	0.39	\$ 174,490	0.88	\$ 217,400	0.89	\$ 218,000	1.00	\$ 80,000	1.80	\$ 318,472
Rear Acreage	0.00	\$ -	0.00	\$ -	0.00	\$ -	0.11	\$ 660	0.50	\$ 3,000	0.47	\$ 2,820
TOTAL ASSESSMENT	0.62	\$ 197,800	0.39	\$ 174,490	0.88	\$ 217,400	1.00	\$ 218,660	1.50	\$ 83,000	2.27	\$ 321,292
Structure												
Style	Cape Cod	\$ 136,825	Camp	\$ 96,208	Camp	\$ 122,663	Camp	\$ 128,563	Ranch	\$ 139,958	Conventional	\$ 139,958
Stories	1.5	\$ -	1	\$ -	1	\$ -	1	\$ -	1	\$ -	1	\$ -
Square Foot	480	\$ -	308	\$ -	576	\$ -	520	\$ -	496	\$ -	624	\$ -
Grade	C/090	\$ -	D/100	\$ -	D/100	\$ -	C/090	\$ -	C/100	\$ -	C/090	\$ -
Condition	Below Average	\$ -	Below Average	\$ -	Fair	\$ -	Average	\$ -	Average	\$ -	Above Average	\$ -
Basement	Piers	\$ (8,062)	Concrete Slab	\$ (7,203)	Piers	\$ (10,378)	Concrete Block (1/2 Basement)	\$ (2,947)	Full (Concrete Block)	\$ -	Piers	\$ (12,015)
Basement Garage	None	\$ -	None	\$ -	0	\$ -	None	\$ -	1 Car	\$ 4,494	None	\$ -
Heating	Radiator & Heat Pump	\$ (647)	HWBB	\$ -	Not Heated	\$ (1,889)	Not Heated	\$ (1,872)	HWBB	\$ -	100% Heat Pump	\$ 4,049
Bedrooms	2	\$ -	1	\$ -	1	\$ -	2	\$ -	2	\$ -	2	\$ -
Bathroom (Full)	1	\$ -	(3 Fixtures)	\$ -	0	\$ (3,685)	1 (+ extra fixture)	\$ 2,022	1	\$ -	1	\$ -
Bathroom (Half)	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Attic	0	\$ -	1/2 Unfin	\$ 4,035	0	\$ -	0	\$ -	0	\$ -	None	\$ -
Insulation	Full	\$ -	None	\$ (253)	None	\$ (472)	Minimal	\$ (257)	Full	\$ -	Full	\$ -
Fireplace	0	\$ -	0	\$ -	1	\$ 3,948	1	\$ 4,334	0	\$ -	1	\$ 4,334
Functional Obsolescence	None	0%	Incomplete & Heat	50%	Incomplete & Heat	50%	Heat	15%	None	0%	Basement	10%
Year (Depreciation) Age, Grade, Condition	1950 (Reno 1993)	\$ (68,222)	1945	\$ (67,271)	1950	\$ (85,395)	1958	\$ (58,105)	1955 (Reno 1990)	\$ (55,253)	1960	\$ (50,393)
Additional Components												
Wood Deck	84 sqft (1950)	\$ 1,243	120 sqft (2018)	\$ 796	N/A	\$ -	132 sqft (1958)	\$ 1,852	N/A	\$ -	N/A	\$ -
1sFr Overhang	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	44 sqft (1976)	\$ 5,095	N/A	\$ -
One Story Frame	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	484 sqft (1976) w/ Basement	\$ 46,724	N/A	\$ -
One 3/4 Story Frame	600 sqft (1996)	\$ 38,155	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
Open Frame Porch	84 sqft (1950)	\$ 3,107	160 sqft (1945)	\$ 2,352	N/A	\$ -	80 sqft (1958)	\$ 3,592	N/A	\$ -	176 sqft (1960)	\$ 6,280
Enclosed Frame Porch	(2) 160 & 128 Sqft (1950)	\$ 10,563	N/A	\$ -	N/A	\$ -	N/A	\$ -	160 sqft (1955)	\$ 8,336	N/A	\$ -
Frame Shed	(2) 128 sqft (1960) 84 sqft (2010)	\$ 3,015	N/A	\$ -	N/A	\$ -	160 sqft (1960)	\$ 3,840	140 sqft (2003)	\$ 4,445	N/A	\$ -
Canopy	72 sqft (2010)	\$ 1,811	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
	\$ 117,788		\$ 28,665		\$ 24,793		\$ 81,022		\$ 153,799		\$ 92,213	
TOTAL LAND	\$ 197,800		\$ 174,490		\$ 217,400		\$ 218,660		\$ 83,000		\$ 321,292	
TOTAL BUILDINGS	\$ 117,800		\$ 28,700		\$ 24,800		\$ 81,000		\$ 153,800		\$ 92,200	
TOTAL ASSESSMENT	\$ 197,800		\$ 203,200		\$ 242,200		\$ 299,700		\$ 236,800		\$ 413,500	

# Exhibit 3.b

Harrison  
Name: ALLEN, CORRINNE

## Valuation Report

06/29/2025

Page 1

Map/Lot:

59-0017

Account: 21 Card: 1 of 1

Location:

46 ISLAND POND RD

Neighborhood 6 Island Pond

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

Reference 1 Jacob Gilson Farm Subdivision - Lot 13

Reference 2

Tran/Land/Bldg 1 1 10

Shore Ft Frnt 125 Subdivision Y

Exemption(s) Land Schedule 6

### Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.62	Acres-Baselot Imp (Fract)	354,400	219,728	90%		197,755
Total Acres 0.62					Land Total	197,755

### Dwelling Description

### Replacement Cost New

Cape Cod	One & 1/2 Story	320 Sqft	Grade C 90	Base	136,825
Exterior	T111/Drop	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
					0
Foundation	Piers	Basement	No Bsmt Pier	Basement	-8,062
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Floor/Wall	Cooling	25% Heat Pump	Heat	-647
Rooms	5				
Bedrooms	2	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
1950	1993	Typical	Typical	Below Average	Typical	128,116
Functional Obsolescence	Economic Obsolescence	Phys. %	Func. %	Econ. %	Value(Rcnld)	
Heat	None	55%	85%	100%	59,894	

### Outbuildings/Additions/Improvements

Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value Rcnld
Encl Frame Porch	1950	160	C 90	12,150	Avq-	55%	85%	100%	5,681
Encl Frame Porch	1950	128	C 90	10,443	Avq-	55%	85%	100%	4,882
Wood Deck	1950	84	C 90	2,658	Avq-	55%	85%	100%	1,243
Open Frame Porch	1950	84	C 90	6,645	Avq-	55%	85%	100%	3,107
1 & 3/4 Story Frm	1996	600	C 90	81,614	Avq-	55%	85%	100%	38,155
Frame Shed	2010	84	E 100	1,938	Avq-	82%	80%	100%	1,271
Canopy	2010	72	C 100	2,761	Avq-	82%	80%	100%	1,811
Frame Shed	1960	128	D 100	4,844	Fair	45%	80%	100%	1,744

Outbuilding Total 57,894

Acpt Land

197,800

Accepted Bldg

117,800

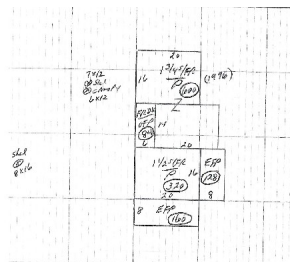
Total

315,600

Account: 21

Map/Lot:  
Location:

46 ISLAND POND RD



## Exhibit 3.c

Harrison

## Valuation Report

06/29/2025

Name: QUALEY, BENJAMIN P

Page 1

QUALEY, PATRICIA L

Map/Lot:

59-0013

Account: 1546 Card: 1 of 1

Location:

26 ISLAND POND RD

Neighborhood 6 Island Pond

Zoning/Use Standard Land Use  
 Topography RollingTopo  
 Utilities Lake/River WaterSeptic System  
 Street Semi Improved

**Sale Data**  
 Sale Date 10/13/2021  
 Sale Price 175,000  
 Sale Type Land & Buildings  
 Financing Unknown  
 Verified Public Record  
 Validity Arms Length Sale

Reference 1 Jacob Gilson Farm - Lot 08

Reference 2

Tran/Land/Bldg 1 1 8

Shore Ft Frnt 100 Subdivision 0

Exemption(s) Land Schedule 6

## Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.39	Acres-Baselot Imp (Fract)	497,122	193,878	90%		174,490
Total Acres 0.39						Land Total 174,490

## Dwelling Description

## Replacement Cost New

Conventional	One Story	308 Sqft	Grade D 100	Base	96,208
Exterior	T111/Drop	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Metal Roofing	Roof	0
					0
Foundation	Concrete Slab	Basement	No Bsmt Pier	Basement	-7,203
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Hot Water BB	Cooling	0% None	Heat	0
Rooms	2				
Bedrooms	1	Add Fixtures	3		
Baths	0	Half Baths	0	Plumbing	0
Attic	1/2 Unfinished			Attic	4,035
FirePlaces	0			Fireplace	0
Insulation	None			Insulation	-253
Unfin. Living Area	NONE			Unfinished	0

## Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout	Total
1945	0	Typical	Old Type	Below Average	Typical	92,787
<b>Functional Obsolescence</b>		<b>Economic Obsolescence</b>		<b>Phys. %</b>	<b>Func. %</b>	<b>Econ. %</b>
Incomplete		None		55%	50%	100%
						25,516
<b>Outbuildings/Additions/Improvements</b>						
Description	Year	Units	Grade	RCN	Cond	Phy
Wood Deck	2018	120	D 100	2,895	Avq-	55%
Open Frame Porch	1945	160	D 100	8,555	Avq-	55%
Percent Good						Value
						Rcnld
						796
						2,352
Outbuilding Total						3,148
<b>Acpt Land</b>		174,500	<b>Accepted Bldg</b>		28,700	<b>Total</b>
						203,200

Harrison  
Name: QUALEY, BENJAMIN P  
QUALEY, PATRICIA L  
Account: 1546

## Valuation Report

06/29/2025

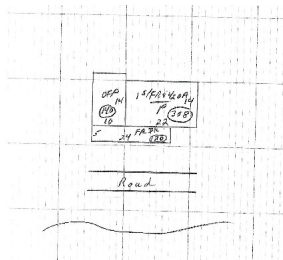
Page 2

Map/Lot:

59-0013

Location:

26 ISLAND POND RD





Harrison

## Valuation Report

06/29/2025

Name: **QUALEY, PATRICIA L**

Page 1

QUALEY, BENJAMIN

Map/Lot:

59-0014

Account: 994 Card: 1 of 1

Location:

30 ISLAND POND RD

Neighborhood 6	Island Pond		Sale Date	09/23/2020
Zoning/Use	Shoreland Subdivision		Sale Price	0
Topography	RollingTopo		Sale Type	Land & Buildings
Utilities	Lake/River WaterSeptic System		Financing	Unknown
Street	Semi Improved		Verified	Public Record
			Validity	Related Parties

Reference 1      Jacob Gilson Farm Subdivision - Lot 09 & 10

## Reference 2

Tran/Land/Bldg 2 1 8

Shore Ft Frnt	200	Subdivision	Y
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Exemption(s)	Land Schedule	6
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## Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.88	Acres-Baselot Imp (Fract)	274,453	241.519	90%		217.367
Total Acres 0.88				Land Total		217,367

## Dwelling Description

**Replacement Cost New**

Conventional	One Story	576 Sqft	Grade D 100	Base	122,663
Exterior	T111/Drop	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Metal Roofing	Roof	0
					0
					0
Foundation	Piers	Basement	No Bsmt Pier	Basement	-10,378
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Not Heated	Cooling	0% None	Heat	-1,889
Rooms	2				
Bedrooms	1	Add Fixtures	1		
Baths	0	Half Baths	0	Plumbing	-3,685
Attic	None			Attic	0
FirePlaces	1			Fireplace	3,948
Insulation	None	SFLA	576	Insulation	-472
Unfin. Living Area	NONE			Unfinished	0

## Dwelling Condition

Dwelling Condition							Total Value(Rcnd)
Built	Renovated	Kitchens	Baths	Condition	Layout		
1950	0	Typical	Typical	Fair	Typical		
Functional Obsolescence		Economic Obsolescence		Phys. %	Func. %	Econ. %	
Incomplete		None		45%	50%	100%	
							110,187
							24,792

<b>Accpt Land</b>	217,400	<b>Accepted Bldg</b>	24,800	<b>Total</b>	242,200
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Harrison  
Name: QUALEY, PATRICIA L  
QUALEY, BENJAMIN  
Account: 994

## Valuation Report

06/29/2025

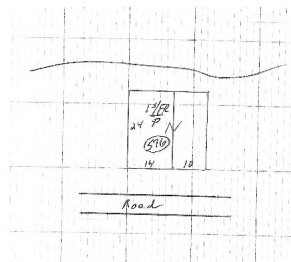
Page 2

Map/Lot:

59-0014

Location:

30 ISLAND POND RD



## Exhibit 3.e

Harrison

## Valuation Report

06/29/2025

Name: GAUTHIER, JAMES P

Page 1

GAUTHIER, CHARLOTTE M

Map/Lot:

59-0012

Account: 737

Card: 1 of 1

Location:

16 ISLAND POND RD

Neighborhood 6 Island Pond

Zoning/Use Standard Land Use Subdivision  
 Topography RollingTopo  
 Utilities Lake/River WaterSeptic System  
 Street Semi Improved

**Sale Data**  
 Sale Date 01/23/2015  
 Sale Price 105,000  
 Sale Type Land & Buildings  
 Financing Unknown  
 Verified Public Record  
 Validity Arms Length Sale

Reference 1 Jacob Gilson Farm Subdivision - Lot 06 &amp; 07

Reference 2

Tran/Land/Bldg 2 1 8

Shore Ft Frnt 205 Subdivision Y

Exemption(s) Land Schedule 6

## Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.89	Acres-Baselot Imp (Fract)	272,198	242,256	90%		218,031
0.11	Acres-Rear Land 2+	6,000.00	660	100%		660
Total Acres 1.00					Land Total	218,691

## Dwelling Description

## Replacement Cost New

Dwelling Description				Replacement Cost New	
Conventional	One Story	520 Sqft	Grade C 90	Base	128,563
Exterior	Clapboard	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
					0
					0
Foundation	Concrete Block	Basement	Damp 1/2 Bmt	Basement	-2,947
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Not Heated	Cooling	0% None	Heat	-1,872
Rooms	3				
Bedrooms	2	Add Fixtures	1		
Baths	1	Half Baths	0	Plumbing	2,022
Attic	None			Attic	0
FirePlaces	1			Fireplace	4,334
Insulation	Minimal			Insulation	-257
Unfin. Living Area	NONE			Unfinished	0

## Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout	Total
1958	0	Typical	Typical	Average	Typical	129,843
<b>Functional Obsolescence</b>		<b>Economic Obsolescence</b>		<b>Phys. %</b>	<b>Func. %</b>	<b>Econ. %</b>
Heat		None		65%	85%	100%
						71,738

## Outbuildings/Additions/Improvements

Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value Rcnld
Open Frame Porch	1958	80	C 90	6,501	Avq	65%	85%	100%	3,592
Wood Deck	1958	132	C 90	3,352	Avq	65%	85%	100%	1,852
Frame Shed	1960	160	C 100	7,384	Avq	65%	80%	100%	3,840
Outbuilding Total									9,284

Acpt Land

218,700

Accepted Bldg

81,000

Total

299,700

Account: 737

Location:

16 ISLAND POND RD

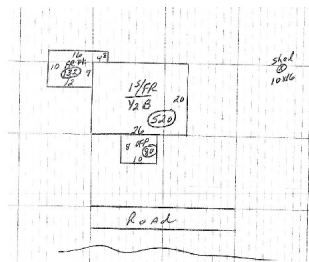


Exhibit 3.f

Harrison		<b>Valuation Report</b>		06/30/2025
Name: MORIN, DONALD				Page 1
MORIN, JOHN COTE		Map/Lot:		59-0007
Account: 808	Card: 1 of 1	Location:		186 TEMPLE HILL RD

Neighborhood 1	Paved		<b>Sale Data</b>
Zoning/Use	Standard Land Use	Sale Date	06/16/2020
Topography	RollingTopo	Sale Price	220,000
Utilities	Drilled WellSeptic System	Sale Type	Land & Buildings
Street	Paved	Financing	Unknown
		Verified	Buyer
		Validity	Arms Length Sale

Reference 1  
Reference 2  
Tran/Land/Bldg 2 1 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
0.50	Acres-Rear Land 2+	6,000.00	3,000	100%		3,000
Total Acres 1.50				Land Total		83,000

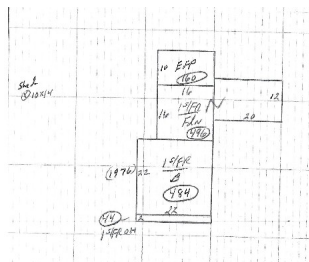
Dwelling Description				Replacement Cost New	
Ranch	One Story	496 Sqft	Grade C 100	Base	139,958
Exterior	Clapboard	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Metal Roofing	Roof	0
					0
					0
Foundation	Concrete Block	Basement	Dry Full Bmt	Basement	0
Fin. Basement Area	None	Basement Gar	1 CAR	Fin Bsmt	4,494
Heating	100% Hot Water BB	Cooling	0% None	Heat	0
Rooms	5				
Bedrooms	2	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	
1955	1990	Typical	Typical	Average	Typical			144,452	
Functional Obsolescence		Economic Obsolescence		Phys. %	Func. %	Econ. %	Value(Rcnld)		
Basement		None		65%	95%	100%	89,199		
Outbuildings/Additions/Improvements									
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value Rcnld
1SFr Overhang	1976	44	C 100	8,250	Avq	65%	95%	100%	5,095
One Story Frame	1976	484	C 130	65,808	Avq	71%	100%	100%	46,724
Encl Frame Porch	1955	160	C 100	13,500	Avq	65%	95%	100%	8,336
Frame Shed	2003	140	C 100	6,461	Avq	86%	80%	100%	4,445
Outbuilding Total								64,600	
<b>Acpt Land</b>		83,000		<b>Accepted Bldg</b>		153,800		<b>Total</b>	
								236,800	

Name: MORIN, DONALD  
MORIN, JOHN COTE  
Account: 808

Map/Lot:  
Location:

186 TEMPLE HILL RD





Harrison

## Valuation Report

06/30/2025

Name: PEAVEY, JONATHAN D.

Page 1

PEAVEY, CAROLYN K.

Map/Lot:

59-0024

Account: 461 Card: 1 of 1

Location:

153 TEMPLE HILL RD

Neighborhood 6 Island Pond

Sale Date 07/02/2021

Sale Price 338,000

Sale Type Land &amp; Buildings

Financing Unknown

Verified Public Record

Validity Arms Length Sale

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

Reference 1

Reference 2

Tran/Land/Bldg 2 1 8

Shore Ft Frnt 100 Subdivision 0

Exemption(s) Land Schedule 6

## Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.46	Acres-Baslot Imp (Fract)	440,683	202,714	100%		202,714
0.47	Acres-Rear Land 2+	6,000.00	2,820	100%		2,820
Total Acres 0.93					Land Total	205,534

## Dwelling Description

## Replacement Cost New

Conventional	One Story	624 Sqft	Grade C 90	Base	139,830
Exterior	T111/Drop	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
					0
					0
Foundation	Piers	Basement	No Bsmt Pier	Basement	-12,015
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Heat Pump	Cooling	100% Heat Pump	Heat	4,049
Rooms	4				
Bedrooms	2	Add Fixtures	0		
Baths	1	Half Baths	0	Plumbing	0
Attic	None			Attic	0
FirePlaces	1			Fireplace	4,334
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

## Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout	Total
1960	0	Typical	Typical	Above Average	Typical	136,198
<b>Functional Obsolescence</b>		<b>Economic Obsolescence</b>		<b>Phys. %</b>	<b>Func. %</b>	<b>Econ. %</b>
Basement		None		70%	90%	100%
						85,805
<b>Outbuildings/Additions/Improvements</b>						
Description	Year	Units	Grade	RCN	Cond	Phy
Open Frame Porch	1960	176	C 90	9,968	Avq+	70%
						6,280
Outbuilding Total						6,280
<b>Acpt Land</b>		205,500		<b>Accepted Bldg</b>		92,100
						<b>Total</b>
						297,600

Harrison

Name: PEAVEY, JONATHAN D.

PEAVEY, CAROLYN K.

Account: 461

## Valuation Report

06/30/2025

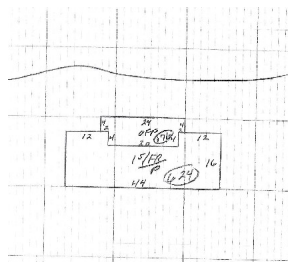
Page 2

Map/Lot:

59-0024

Location:

153 TEMPLE HILL RD



# Exhibit 3.g (continuation of card)

Harrison

## Valuation Report

06/30/2025

Name: PEAVEY, JONATHAN D

Page 1

PEAVEY, CAROLYN K

Map/Lot:

59-0024-A

Account: 462

Card: 1 of 1

Location:

173 TEMPLE HILL RD

Neighborhood 6 Island Pond

Zoning/Use Shoreland  
Topography RollingTopo  
Utilities No Utilities  
Street Paved

Sale Data	
Sale Date	07/02/2021
Sale Price	338,000
Sale Type	Land Only
Financing	Unknown
Verified	Public Record
Validity	Other Non-Valid

Reference 1

Reference 2

Tran/Land/Bldg 2 1 0

Shore Ft Frnt 300 Subdivision 0

Exemption(s) Land Schedule 6

## Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
1.34	Acres-Baselot UnImp (Fract)	107,984	144,698	80%	Size/Shape	115,758
Total Acres 1.34				Land Total		115,758

Accpt Land	115,800	Accepted Bldg	0	Total	115,800
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# Town Of Harrison *Maine*

August 13th, 2025

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

**RE: Follow-Up information for 46 Island Pond Rd, Harrison, Maine**

The Cumberland County Board of Review met on July 23<sup>rd</sup> for the property of 46 Island Pond Rd. During the meeting the board requested the Town's Assessing Agent from Parker Appraisal, Jessica Westhaver, to review the property files as well as visit the property to examine flooding issues which were listed in the property owners appeal.

First a few housekeeping items from the prior submitted paperwork. It was noted in the prior meeting there was a discrepancy of water frontage on the subject parcel. In the spreadsheets it was listed as having 200 feet of frontage, however the property valuation report only listed 125 feet. After reviewing the property file, the correct water frontage of the property is 200 feet and is correctly shown on the spreadsheets as originally submitted. The property valuation report has been corrected with the appropriate description. The field on the valuation report is a descriptive field only, and the land assessment was originally calculated with the 200 feet of frontage.

- New valuation report is included as ADDENDIUM 1.

## **FINDINGS**

I visited the property on July 29<sup>th</sup>, 2025, at 2:15pm with the Town Code Enforcement Officer Jim Fahey. Prior to my visit to the property the following steps were taken:

1. Discussion with Director of Public Works Jack Bueler:

*Mr. Bueler has been in his position with the Town of Harrison for 2.5 years and worked with prior employees before becoming the Director.*

My discussion was to gather information about Island Pond Road as well as plans for future maintenance to the road and culverts. According to Mr. Bueler, a 2-foot cross culvert was replaced between 46 and 50 Island Pond Road 16 months prior (spring of 2024). The Town has received no complaints of flooding and has never had



# Town Of Harrison *Maine*

an issue with the water running over the road. A small stream located between 50 and 46 Island Pond Road flows through this culvert and directly into Island Pond.

There was discussion of adding a culvert in a low spot of the road, which would require extensive ditching and taking of private property by eminent domain, but this is not near the subject property.

The road is shared with Camp Fernwood, which sits at the end of Island Pond Road. The Town maintains the first half of the road, with annual grading, from the beginning through to the property address of 350 Island Pond Road. Camp Fernwood maintains the remaining end of the road.

This concluded my discussion with Mr. Bueler.

## 2. Review of Property File:

An extensive review of the property file was completed. Documentation of items specific to the stream and any water issues were reviewed. Important items found:

- The stream that flows through the property and through the culvert across the road to the pond were man-made. This is documented many times throughout the file.
- There are two culverts installed in the man-made ditch by Ms. Allen and her father (verified with Ms. Allen at the property visit). The Town issued Notices of violation titled "STOP NOTICE" in October of 1994 to cease installation of the culverts.
- On September 11<sup>th</sup>, 2008, Ms. Allen submitted a letter to the Town regarding culvert placement near her property. In the letter it was indicated the Town would need to install a dug ditch to the right of the culvert to properly allow water to drain, as well as have riprap installed. Ms. Allen indicated in her letter she did not want additional ditching to divert water as it would disturb her rose bushes.
- On September 15<sup>th</sup>, 2008 a letter was written to Ms. Allen by another property owner on Island Pond. The were concerns with Ms. Allen contesting road improvements and maintenance to be completed.
- On September 15<sup>th</sup>, 2008, a letter written by Ms. Allen was submitted to the Town Manager. This letter is requesting the cross culvert under Island Pond Road not to be unplugged. Ms. Allen wished to have the culvert inactive to



# Town Of Harrison *Maine*

stop the flow of soil into the pond. The Town had previously suggested doing a ditch along the road to catch the soil runoff, but Ms. Allen refused this suggestion as noted on the letter of September 11<sup>th</sup>, 2008.

- On March 3<sup>rd</sup>, 2011, Ms. Allen submitted a letter of gratitude stating the new installation and repositioning of a culvert by her property was a job well done and she was happy with the action of the Town.
- On March 3<sup>rd</sup>, 2011, Ms. Allen submitted a second letter to the Town showing dissatisfaction with the annual grading of the road. She also insisted the Town return her property to its prior condition.
- Additional findings show Shoreland Zoning violations of building without permits, refusal of Planning Board site visits, as well as notices not complying with a required septic installation.

### 3. Property Visit:

I visited 46 Island Pond Road on July 29<sup>th</sup>, 2025, at 2:15pm with the Town Code enforcement Officer Jim Fahey. We arrived at the property in a white pickup truck with Town Emblems affixed to the outside doors of the vehicle. Ms. Allen was at home at the time of the visit.

Review of the property found the following:

- a. Fully clear culvert intersecting the properties between 50 and 46 Island Pond Road. The culvert runs to the opposite side of the road by the pond. The distance from the culvert to the below ground is approximately 4 feet.
- b. Review of the ditch that is located between the two mentioned properties curves up and behind the subject property. The depth of the ditch varies in places. It is located to the far left of the subject driveway, which slopes down away from the driveway. There is debris which has been piled in this area by the homeowner.
- c. A private footbridge bridge is located over the ditch between 50 and 46 Island Pond Road.
- d. Past the footbridge are the two unpermitted culverts, which sit one above the other. The area before these culverts is at least 8 feet deep and 10 to 12 feet wide. It would take a substantial flood to fill this with water where it would impact the property.
- e. At the water, Ms. Allen has stairs and a dock on the water with a paddle boat.





# Town Of Harrison *Maine*

Mr. Fahey asked about the culverts and Ms. Allen stated she installed the top one, and her father installed the bottom one (he was the prior owner of the property). We asked if the property had ever flooded, and Ms. Allen said no but it could.

Island Pond is an important asset to the quality of life and economies of Waterford and Harrison. The shoreline is fringed with 16 seasonal and year-round residents. Fernwood Cove Summer Camp for Girls annually attracts 355 campers to the lake and has 100 staff members. Island Pond drains to the Crooked River, which flows to Sebago Lake and provides drinking water for more than 200,000 people in southern Maine.

Included in this submission are the following:

- ADDENDUM 1 – Housekeeping Documents
  - 1a – Corrected Valuation Report
  - Documents throughout the Addendums show verification of frontage.
  - Documents throughout the addendums how verification of man-made ditch.
- ADDENDUM 2 – Documents from the property file.
  - 2a – Notice of Violation “STOP NOTICE” for private culvert installation.
  - 2b – Letter: September 11<sup>th</sup>, 2008 (REFUSAL OF DITCHING)
  - 2c – Letter: September 15<sup>th</sup>, 2008 (LETTER FROM ANOTHER PROPERTY OWNER)
  - 2d – Letter: September 15<sup>th</sup>, 2008 (DO NOT UNPLUG CULVERT)
  - 2e – Letter: March 3<sup>rd</sup>, 2011 (JOB WELL DONE)
  - 2f – Letter: March 3<sup>rd</sup>, 2011 (DISSATISFACTION OF ROAD MAINTENANCE)
- ADDENDUM 3 – Property Pictures from Site Visit
  - 3a – Map indicating location of pictures
  - 3b – Picture 1 – Taken from the bottom of driveway showing the distance of the culvert.
  - 3c – Picture 2 – Culvert entrance inlet.
  - 3d – Picture 3 – Culvert exit outlet



# Town Of Harrison *Maine*

- 3e – Picture 4 – Taken from the bottom of the driveway looking up at the house
- 3f – Picture 5 – Picture of the footbridge going over the man-made ditch
- 3g – Picture 6 – low area where stream flows. Debris pile of sticks.
- 3h – Picture 7 – Man-made ditch behind the house
- 3i – Picture 8 – Man-made ditch approximately 6 to 8 feet deep
- 3j – Picture 9 – 2 non-permitted culverts installed by homeowner. This area is at least 8 feet deep.
- 3k – Additional Pictures – pictures included show the property's dock/boat, as well as Camp Fernwood at the end of the road. These are included to show the beauty and desirability of the location.

It is of our opinion the property is assessed equitably and fairly with the 10% reduction for size/shape and topography. The property has a very low chance of flooding. There has never been an issue with the cross-culverts installed by the Town, not handling proper drainage and no overflow of water over the road in this location.

The homeowner's refusal and clear avoidance of proper ditching and road repairs could lead to the concerns Ms. Allen is describing. The ditch behind the house is man-made and is almost 10 feet deep in places. There is a very unlikely chance of flooding on the subject property. Ms. Allen has stated no flooding has ever occurred. The house and all recreational areas are above grade, and it is unlikely for any flooding to occur other than in a situation of a rare natural disaster. The ditch/stream does not impact the driveway.

Sincerely,

The Town of Harrison Board of Assessors & Parker Appraisal Co

Harrison  
Name: ALLEN, CORRINNE

# Valuation Report

08/15/2025

Page 1

Map/Lot:

59-0017

Account: 21 Card: 1 of 1

Location:

46 ISLAND POND RD

Neighborhood 6 Island Pond

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

Reference 1 Jacob Gilson Farm Subdivision - Lot 13

Reference 2

Tran/Land/Bldg 1 1 10

Shore Ft Frnt 200 Subdivision Y

Exemption(s) Land Schedule 6

## Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.62	Acres-Baselot Imp (Fract)	354,400	219,728	90%		197,755
Total Acres 0.62					Land Total	197,755

## Dwelling Description

## Replacement Cost New

Cape Cod	One & 1/2 Story	320 Sqft	Grade C 90	Base	136,825
Exterior	T111/Drop	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
					0
Foundation	Piers	Basement	No Bsmt Pier	Basement	-8,062
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Floor/Wall	Cooling	25% Heat Pump	Heat	-647
Rooms	5				
Bedrooms	2	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
1950	1993	Typical	Typical	Below Average	Typical	128,116
Functional Obsolescence	Economic Obsolescence	Phys. %	Func. %	Econ. %	Value(Rcnld)	
Heat	None	55%	85%	100%	59,894	

## Outbuildings/Additions/Improvements

Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value Rcnld
Encl Frame Porch	1950	160	C 90	12,150	Avq-	55%	85%	100%	5,681
Encl Frame Porch	1950	128	C 90	10,443	Avq-	55%	85%	100%	4,882
Wood Deck	1950	84	C 90	2,658	Avq-	55%	85%	100%	1,243
Open Frame Porch	1950	84	C 90	6,645	Avq-	55%	85%	100%	3,107
1 & 3/4 Story Frm	1996	600	C 90	81,614	Avq-	55%	85%	100%	38,155
Frame Shed	2010	84	E 100	1,938	Avq-	82%	80%	100%	1,271
Canopy	2010	72	C 100	2,761	Avq-	82%	80%	100%	1,811
Frame Shed	1960	128	D 100	4,844	Fair	45%	80%	100%	1,744

Outbuilding Total 57,894

Acpt Land

197,800

Accepted Bldg

117,800

Total

315,600

"JUSTIFICATION OF VARIANCE": In order for a variance to be granted, the appellant must demonstrate to the Board of Appeals that the strict application of the terms of the zoning ordinance would cause UNDUE HARDSHIP. There are four criteria which must be met before the BOA can find that a hardship exists. Please explain how your situation meets EACH of these criteria listed below:

1. The land in question cannot yield a reasonable return unless the variance is granted: The addition is on the North side of the house  
and can't reasonably be placed elsewhere. The pond is on the east side;  
if on the south side it<sup>would</sup> block solar heat. On the North side it provides  
the living room with protection against winter winds.

2. The need for a variance is due to the unique circumstances of the property and not to the general conditions in the neighborhood.

Because of the severe angle of the property line, the addition is  
approximately one foot closer to the nearest property line than the  
previously existing building. Please see attached map. Page 4.

3. The granting of a variance will not alter the essential character of the locality. The addition is consistent with the construction of the  
rest of the house and in no way alters the character of the locality.

4. The hardship is not the result of action taken by the appellant or a prior owner. \_\_\_\_\_

Please see Attachment, Pages 3, 4 and 5

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION AND ITS SUPPLEMENT IS TRUE AND CORRECT.

DATED: \_\_\_\_\_

\_\_\_\_\_  
APPELLANT

NOTE TO APPELLANT: THIS FORM SHOULD BE RETURNED TO THE  
TOWN OF HARRISON, P.O. BOX 300,  
HARRISON, MAINE 04040; (TELEPHONE: 583-2241). THE BOARD OF APPEALS  
SCHEDULES HEARINGS FOR THE 2ND AND 4TH WEDNESDAYS OF THE MONTH AND YOU  
WILL BE NOTIFIED OF THE DATE YOUR APPEAL WILL BE HEARD.



# ACE WASTEWATER DISPOSAL SYSTEM APPLICATION

Department of Human Services  
Division of Health Engineering

3

Location  
HARRISON

Street, Road, Subdivision

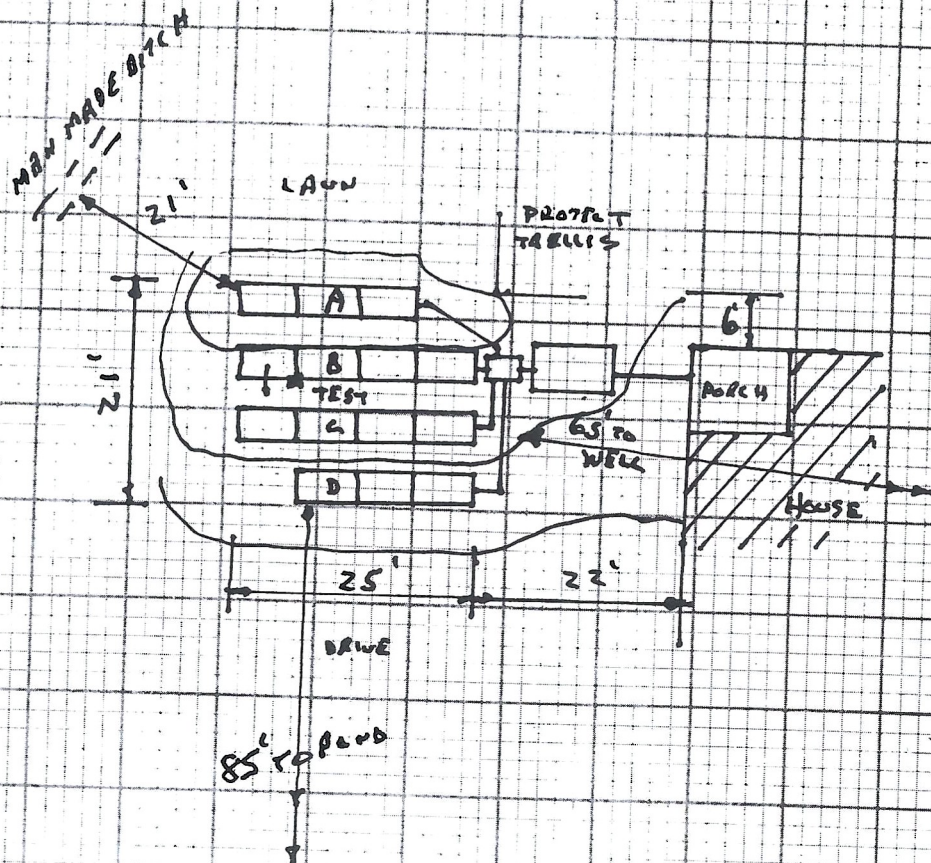
ISLAND POND ROAD

Owners Name

CORINNE ALLEN

## SUBSURFACE WASTEWATER DISPOSAL PLAN

Scale 1" = 20' FL.



### FILL REQUIREMENTS

Depth of Fill (Upslope)  
Depth of Fill (Downslope)

8" Reference Elevation is 0  
12" Bottom of Disposal Area  
Top of Distribution Lines or Chambers

### CONSTRUCTION ELEVATIONS

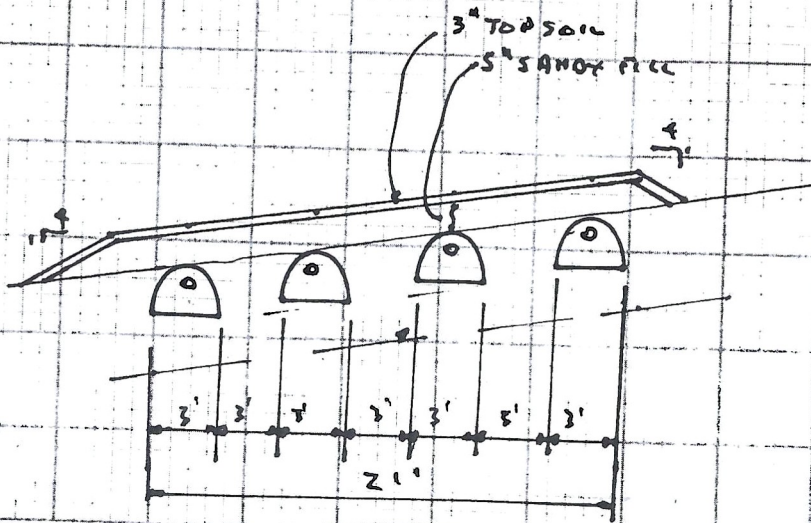
D	C	B	A
87"	82"	77"	72"
72"	67"	62"	57"

ELEVATION REFERENCE POINT  
LOCATION & DESCRIPTION  
TOP OF WINDOW SILL  
ON HOUSE ELEV. 0"

### DISPOSAL AREA CROSS SECTION

Scale:

Vertical: 1 inch = 5' FL.  
Horizontal: 1 inch = 10' FL.



RFBenton

Site Evaluator Signature

38

SE#

7-19-99

Date

Page 3 of 3

HHF-200 Rev. 1/94



**APPLICATION FOR A PERMIT**

map 59-17

Town of Harrison Maine  
P.O. Box 30  
Harrison, Maine 04040

Date 7/7/94

The undersigned applies for a permit for the following use, said permit to be issued on the basis of the information contained within this application. The applicant hereby certifies that all information and attachments to this application are true and correct. (Answer those questions that pertain to your request for permit)

1. Applicant

Name Corinne L. Allen  
Address Island Pond Rd Box 358 Zip Code 04040  
Harrison, Me  
Telephone 583-6304

2. Statement of present ownership

Name Corinne L. Allen  
Address Island Pond Rd Harrison Zip Code 04040  
Telephone 583-6304

3. Address or location of property (describe or indicate on a map or tax map.)

Map 59, Lot 17

4. Existing use of property Residence

5. Property is zoned as Limited Residential / Recreation

6. Is property part of a subdivision? Yes ☐ No ☒

7. Proposed use(s)

- a) Residence ☐
- b) Accessory building ☐
- c) Pier or dock (Temporary ☐ Permanent ☐)
- d) Clearing for approved construction ☐
- e) Private sewage disposal system ☐
- f) Filling or other earth-moving activity of less than 10 cubic yards ☐

more than 10 cubic yards ☒

g) Other (explain) in accordance with Shoreland Regulations Section 12 C (b)

foundation under 20' X 35'

8. Type of sewage disposal (existing ☒ proposed ☐) 9' X 16' addition to have foundation

9. Percentage of lot to be structures 2%

10. Lot width 200' lot depth 321' lot area ☐

11. Structures-exterior dimensions (length and width)

a) Residence 20' by 35' Number of stories 1 1/2

b) Garage ☐ by ☐

c) Other Shed 7' by 9' Number of stories 1

d) Nearest Central Maine Power Co. pole# Corinne Allen

e) Name and address of contractor/builder Corinne Allen



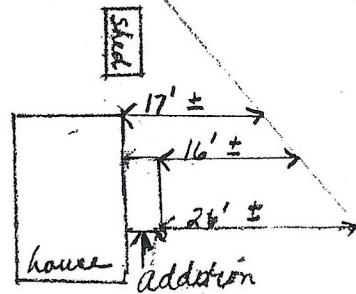
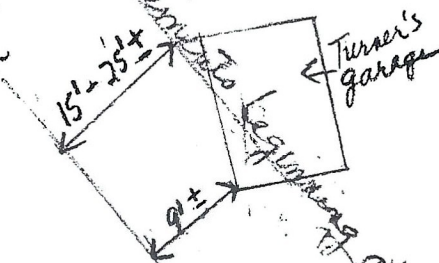
La Gay

Page 4

Allen

Turner

The line I claim based on measurement  
the line the abutter claims



town road

200' frontage  
Island Pond

Lo Say

259'

wooded area

321'

Allen

Turner's garage

Turner

40'

5' x 10'

20'-30' ±  
30'-40' ±

property line according to recent survey

existing driveway

build full foundation under house

remove 2 dying and leaning trees

excavate to this area and under existing house

20' house

63'

26'

town road

260' frontage

Island Pond

map 59-17

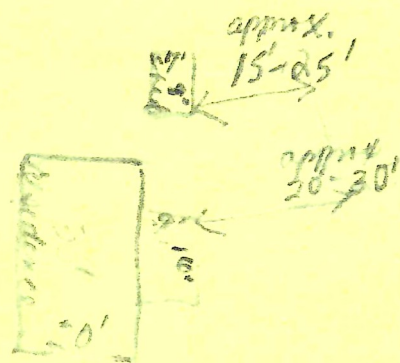
Lofgren

15591

Allen

2/10

Turner



road

35'

Allen

200'

Land Pond

Allen

Turner

Lebay

2591

15-251

351  
-20  
Meyers

20-20 土

30-40%

property have accounts to recent partners

road

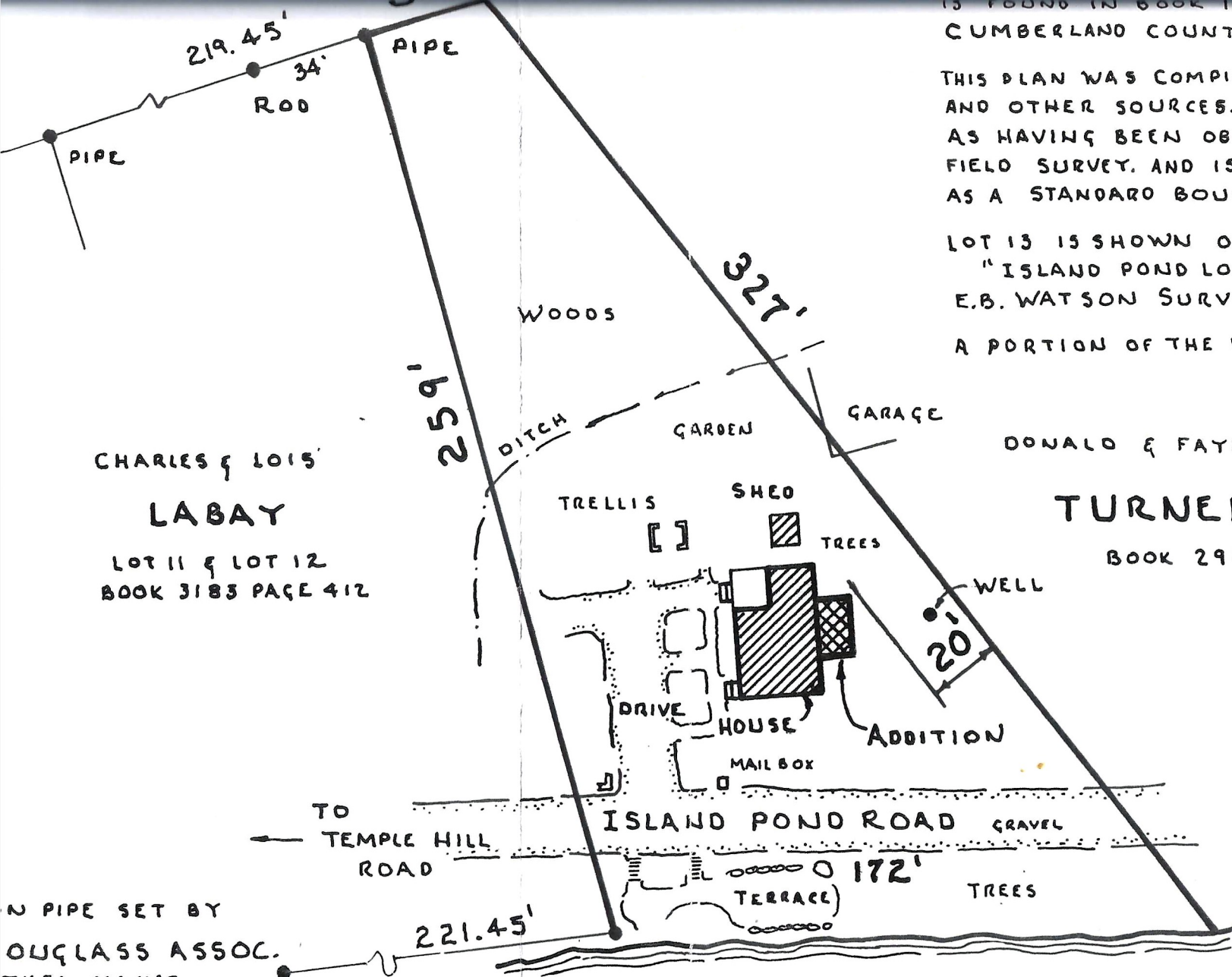
351

Allen

2001

Island Pond





IS FOUND IN BOOK 11518, PAGE 173 IN THE CUMBERLAND COUNTY REGISTRY OF DEEDS.

THIS PLAN WAS COMPILED FROM RECORD MAPS AND OTHER SOURCES. IT IS NOT TO BE CONSTRUED AS HAVING BEEN OBTAINED AS THE RESULT OF A FIELD SURVEY. AND IS SUBJECT TO SUCH CHANGE AS A STANDARD BOUNDARY SURVEY MAY DISCLOSE.

LOT 13 IS SHOWN ON A PLAN ENTITLED "ISLAND POND LOTS" DATED OCT 1945 BY E.B. WATSON SURVEYOR.

A PORTION OF THE LOT IS IN SHORE LAND ZONING.

CHARLES & LOIS  
**LABAY**  
LOT 11 & LOT 12  
BOOK 3183 PAGE 412

DONALD & FAYE  
**TURNER**  
BOOK 2912 PAGE 141

N PIPE SET BY  
OUGLASS ASSOC.  
THEL, MAINE  
PLAN RECORDED IN  
PAGE 185  
1994 IN CUMBERLAND  
REGISTRY OF DEEDS.

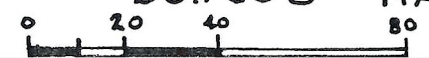
MORTGAGE LOAN INSPECTION

**ISLAND POND** LAND OF

BY  
R. F BASTOW  
10 WEAVER ST.  
AUBURN, MAINE

*R.F. Bastow*

**CORINNE ALLEN**  
**LOT 13 ISLAND POND**  
BOX 358 HARRISON, ME.



map 59-17

# TOWN OF HARRISON, MAINE

# STOP NOTICE

The Code Enforcement Officer of the Town of Harrison inspected these premises on 10/18/94  
and found violations of the Building Code or Shoreland Zoning Ordinance. You are hereby  
ordered to stop all work at this site until you have contacted the Code Enforcement Officer at \_\_\_\_\_  
or contact the Town Office at 583-2241.

Specifically the Violation is: Placing culvert in drainage ditch  
and covering with soil.

10/18/94  
Date

Michael [Signature]  
Code Enforcement Officer  
Town Manager



Sam Cousins  
Road Commissioner  
Town of Harrison  
Harrison, Maine 04040

46 Island Pond Road  
Harrison, Maine 04040  
September 11, 2008

Dear Sam,

I am writing to you regarding your last site visit concerning the recommendations of the Island Pond Watershed Survey.

The Island Pond Watershed Association hired a consultant to survey the watershed and determine sources of negative impact on Island Pond. We provided the Town of Harrison with a copy of the report and, as per your request, I consolidated all the information pertaining to road maintenance and provided you with a copy.

We are pleased to see the first of the remedies completed on Temple Hill. It appears to be well done and hopefully will permanently correct that problem. Thank you.

One of the other identified sites was the culvert that runs under the Island Pond Road between my property and the LaBay property. The washed-out road over the culvert two years ago was caused by the increased velocity of water from the newly-paved driveway to the left of the culvert. You said you would have that side cleaned out and lowered slightly so that the driveway runoff would flow directly into the culvert. I, as landowner, gave you permission to do just that.

The survey also recommended that the culvert be replaced with a larger one if possible, it be realigned and armored with rocks. When you were here you indicated you would also have a ditch dug to the right of the culvert along my property and riprap installed. I asked why that was necessary as it was not suggested in the survey and there has never been a problem that that would address. I do not recall receiving a clear answer.

At such time as the town allocates the money to properly rebuild the road with a crown in the center, then it may make sense to build ditches along the entire road.

I am now asking in writing that you not disturb my property on the right side of the culvert, that is, the area between the culvert and my driveway. I have planted rose bushes and maintained vegetation there, and lacking sufficient reason to remove them, would like them to remain. Thank you.

Yours truly,

Corinne Allen



September 15, 2008

Dear Connie,

I hope your day is going well. Ours has been beautiful, and both of our New England teams, the Red Sox and Patriots, were on the winning side of the ledger yesterday.

Well, this is the way the day started for us. Mickie and I were looking forward to celebrating her birthday today. She was getting some things done in the house and I spent the morning doing errands and some follow up from Sunday's bus trip to see the Red Sox/Blue Jays game with a group of Little Leaguers from the mid-coast area. About 2:00 p.m. I received a phone call that changed our focus and prompts me to write this letter.

I understand from the call that you have written a letter to the Harrison Road Commissioner stating that you do not wish to have any work done in front of your property. Is this accurate? As you know from my memo sent to you and e-mailed to each of our IPWA officers and trustees, the town road crew had scheduled work on Island Pond Road for the week of September 15<sup>th</sup>. As you will recall, we have discussed this need for this sometime at both the Annual Meeting and at our meeting with the Town Manager and Road Commissioner on Monday following the Annual Meeting. At both of these meetings we stressed the need for cooperation between the residents around the pond, the town officials responsible for maintaining and improving our roads, and this relationship's impact on the health of the pond.

Connie, I understand from conversations we have had that you are struggling to retain control of your property and at the same time you are equally concerned and a strong advocate for maintaining and improving the water quality of the pond. That being said, I am concerned that, if my understanding is accurate, the town maintenance program that includes ditching, replacing culverts, improving the road surface, and re-seeding (all of which will have a positive impact on the water quality of Island Pond) will be in jeopardy. In my opinion, any impediment to this process at this point will further delay the improvement process and possibly cause the whole effort initiated through the watershed survey which has involved many volunteer hours and donations from many of our members, past and present, to be interrupted at best and possibly dropped from the road maintenance schedule.

I am writing this letter to you to be on record as supporting efforts to improve the road, its' drainage, its' surface and any other effort which may be chosen to minimize the run off into the pond. I believe that we have come to the point where we must balance and/or set aside personal agendas for the common good of all if the goal of maintaining and improving the health of the pond is to be achieved.

As a resident of the pond and one who hopes to see much done to improve the pond water quality through cooperative efforts of residents and non-residents I hope you understand my concerns. That being said, I will continue to support the town's efforts to improve Island Pond Road for ALL property owners who live on it and/or use it as access to their property.

Sincerely,



Sam Cousins  
Road Commissioner  
Town of Harrison  
Harrison, Maine 04040

46 Island Pond Road  
Harrison, Maine 04040  
September 15, 2008

Dear Sam,

When you made a site visit this morning. I referred to the survey the Island Pond Watershed Association paid over \$3000 to have done. The Town of Harrison received a copy and you received a consolidated copy of the road maintenance recommendations. Association members have met with you several times and you and the previous town manager agreed that the recommended work would be done.


There are many recommendations concerning Temple Hill Road because the runoff from the steep hills have a severe impact on Island Pond. Recommendations numbered 9TR, 10TR, 11TR, 12TR, 13TR, 14TR, 16TR, and 17TR found on Pages 6,7,9 and 10 recommend ditch work and installing check dams, plunge pools, and vegetation. Page 12 "Municipal Officials," Line 5 reads "Decrease water velocity in steep road ditches by installing check dams."

The work at 13TR has been completed and looks good. The work at 14TR pertaining to the culvert under Temple Hill Road also looks good. However, the survey explicitly says "Cross-culvert under Island Pond Road: DO NOT UNPLUG THIS CULVERT!" because of the vast amount of soil previously washed through it to the pond from Temple Hill. You had said you thought it was the winter sand that was the problem. Unfortunately it has been unplugged. Perhaps the plunge pool will be sufficient to catch all that sand as well as erosion from the side ditches, however, it appears that much more work on Temple Hill ditches needs to be completed before it will be and before Island Pond's water quality will be protected.

You expressed concern about runoff from my driveway even though the center of the driveway is vegetated from top to bottom, and crushed stone has been added to the tire paths and the survey evaluates the impact of runoff as "low." Although not recommended by the survey, you said you wanted to dig a ditch along the road to collect that runoff and to remove the berm created by road grading. The survey recommends adding additional surface material (crushed stone) to the driveway and after you left this morning, it occurred to me that simple raking would remove the berm along the road, and any driveway runoff could be diverted by way of a shallow ditch dug diagonally across the lower end of the driveway. If it is dug a few feet from the bottom of the driveway, water will run through it into the area that leads to the culvert. This will prevent the need for the large amount of soil and vegetative disturbance that a ditch running from my driveway all the way to the LaBay driveway would create.

Every time soil is disturbed, whether it is from grading or from ditching, some of the soil ends up in the pond, taking phosphorus with it. The phosphorus feeds algae and starves the pond of oxygen and brings us closer to having an algae bloom. If that happened, there would be a significant decrease in the value of the pond to Fernwood Camp, as well as to the other property owners.

I will take care of my driveway just as I have worked for 20 years to protect the pond. Will you keep your agreement and direct your work with that same goal in mind?

Yours truly,  
Corinne Allen   
cc: Harrison Town Manager Plante  
IPWA President Shibles



Town of Harrison  
20 Front Street  
Harrison, Maine 04040

46 Island Pond Road  
Harrison, Maine 04040  
March 3, 2011

Dear Mr. Finch:

As a member of the Board of Directors of the Island Pond Watershed Association, I would like to thank your able employees, Jimmy and Dustin, for correcting one of the problems identified in the watershed survey. That problem was the collapsed culvert which ran under the Town of Harrison right-of-way and was also on my property. The slightly larger size installed should help to accommodate runoff from the increasingly heavy rains.

The equipment operator, Dustin McAllister, did an excellent job of repositioning the culvert so that it is properly aligned and then replacing the rocks and granite stones. The ends were also properly armored. I gave permission to place rip rap and a plunge pool on my land at each end of the culvert and that also was done well. Dustin and Jimmy each conducted himself in a professional and courteous manner.

The work will help protect the pond from sediment runoff, while making the road safer to travel over.

Yours truly,

A handwritten signature in cursive script that reads "Corinne Allen".

Corinne Allen

Town of Harrison  
20 Front Street  
Harrison, Maine 04040

46 Island Pond Road  
Harrison, Maine 04040  
March 3, 2011

Dear Mr. Finch:

In the years between 1946 and 1955, the Town of Harrison sold several lots along Island Pond. The Town of Harrison retained a right-of-way across the properties which accommodated traffic to the camps, three homes, and the summer children's camp in Waterford (Camp Chickawah) at the end of the right-of-way.

The road was single lane, ten to twelve feet wide, and served all including the heavy summer traffic to Camp Chickawah for over 60 years without incident. Camp Chickawah closed in 1983 and remained closed until a new camp was opened as Fernwood Cove in 1999.

Since that time, the road has been widened by taking frontage from property owners along the road. It was also widened by grading deeper and deeper until several inches had been removed.

The grading left loosened topsoil so that much of it blew into our yards and homes; we endured major dust storms each time a vehicle passed. The disturbed topsoil also washed into the pond with each rain, taking phosphorus with it and feeding algae, negatively affecting the pond's water quality.

In the future instead of grading, the potholes which develop each time it rains despite the grading, could be filled with the proper grade of gravel. Perhaps the same as was used to fill the hole when the culvert was replaced. It held up despite pounding rains.

Based on what has been said and been done, it appears the goal was to widen and then pave the road, against the wishes of the Harrison property owners, but in accordance with the reported wishes of the Waterford camp owners at the end of the road. In the present economy, we can little afford to spend Harrison dollars meeting the desires of Waterford campers. There would be little damage to the road without their tractor trailers and other heavy traffic. When Camp Chickawah was under contract for 39 condominiums, the Town of Waterford required a road be built from Temple Hill Road directly to the condos rather than use Island Pond Road. The condos were not built, but given that Fernwood Cove's property extends up to Temple Hill Road, they still have the option and the wherewithal to build a road between Temple Hill and their camp.

Whereas all the damage has been done despite protestations, without permission, and without recompense, I am requesting that my property be returned to the condition it was before it was altered including:

- replacing the embankment that was cut into over one foot in depth and thirty feet in length
- replacing the riprap I had installed on the pond side of the road, a width of 18 inches and 12 feet in length
- replacing the rocks that delineated my rock garden along the front of my rock wall which was built four feet in from the road to leave room for the garden
- replacing the vegetation on each side of the road which had been allowed to grow as an erosion control
- replacing two trees which were removed in addition to the one I gave permission to be removed when the culvert was replaced
- replacing sufficient gravel to bring the level of the road back to where it was before it was deeply graded
- replacing the stair railing to my pond-side patio which was destroyed when struck by a town vehicle
- replacing the ferns and flowers which were damaged and destroyed when the culvert was rolled over them.

Yours truly,

*Corinne Allen*

Picture 1 -  
Culvert Location  
from Driveway

Picture 2- Culvert  
Entrance House  
Side of Road

Picture 3 -  
Culvert exit on  
pond side.

Picture 4 -  
Driveway  
Entrance (Uphill)

Picture 5 -  
Footbride)

Picture 6 -  
Looking up at  
ditch

Picture 7 - Man-  
Made Ditch  
behind house  
(5 feet deep)

Picture 8 -  
Man-Made  
Culvert (6 to 8  
feet deep)

Picture 9 -  
Un-permitted  
culverts. (8 Feet  
Deep)





