

MEMORANDUM

DATE:

February 25, 2025

TO:

Board of Assessment Review

FROM:

Casco Assessor

RE:

Tax Map 15, Lot 1-7

Location:

25 Pond View Way

Owners:

Anibella Properties, LLC

REVALUATION DATE

4/1/2024 for 2024/25 TAX COMMITMENT

2024/25 SALES RATIO

100%

APPEAL PROCESS

In accordance with Maine statutory law, 36 M.R.S.A. § 841, an abatement may only be granted if the Property Owner <u>proves</u> "any illegality, error, or irregularity in assessment, provided that the Property Owners have complied with § 706." The burden to prove the assessment "manifestly wrong" resides <u>solely</u> with the Property Owner.

Pursuant to 36 M.R.S.A. § 843, if a requested abatement has been refused, in whole or in part, by the Assessor, in Casco, the property owner may apply in writing to the Cumberland County Board of Assessment Review (CC BAR) within sixty (60) days after notice of the decision from which the appeal is being taken or after the application is deemed to have been denied. Extensions of time to hear and decide any such appeal must be in writing. If the BAR thinks the property owner has proven its property is over-assessed, an abatement shall be granted in such reasonable abatement as the BAR thinks proper.

TIMELINE

April 1, 2024	Statutory Date of Assessment
August 8, 2024	Tax Commitment for FY 2024/25; abatement request deadline 2-9-25
November 4, 2024	Assessor's letter denying abatement request
November 12, 2024	Receipt Assessor's denial letter
<u>January 6, 2025</u>	CC BAR receipt abatement application
<u>February 25, 2025</u>	Date applicant's abatement hearing with BAR

ASSESSOR'S EXHIBITS:

•	Abatement Application dated 9-5-24 and received 9-4-24	Ex. #1
•	Assessor's letter 11-4-2024 denying abatement	Ex. #2
•	Property Owner's appeal to CC BAR received 1-6-2025	Ex. #3
•	Property record cards: Lot 1-7 (subject); Lot 1-13 (comp)	Exs. #4A & 4B
•	Partial Casco Tax Map 15, showing subject and comp lots	Ex. #5
•	Commitment book page showing assessed value	Ex. #6
•	Condominium associate plan showing subject & comp	Ex. #7

PROPERTY ASSESSMENT APPEAL - 25 Pond View Way

Map showing land schedule assignment & Cdn factors
 Exs. #8A & 8B

• Town-wide condominium sale review Ex. #9

• Sale review of area proximate to subject Ex. #10

• Cards for surrounding units within the association Exs. #11A-11F

PROPERTY OWNERS' ARGUMENTS FOR ABATEMENT

The Property is a camp style, single family house, with the building itself in the front row of houses on Thomas Pond in Casco, as shown on Town Tax Map 15, lot 1-7, with a 1/26th interest in the overall land area according to the condo documentation. The adjacent properties are held in condominimized ownership. The Subject Property lies in the front row of three condo units that are closer to Thomas Pond than the back row of four units (including the comp Lot 1-13). While Maine law requires a separate valuation for land and buildings, see 36 M.R.S.A. § 708, nonetheless, it is the total assessment that must be used as the basis for comparison of assessments of arguably similar properties, and it is the total assessment that controls for assessment and abatement purposes. Roberts v. Town of Southwest Harbor, (2004).

The Property Owner of the subject property was (and still is) Anibella Properties, LLC, as of April 1, 2024. See Ex. #4A. The land assessment component consists of a 1/26th interest in the condo project's common property, or .17 acres. The current appeal does not challenge the assessed value of the building.

The Property Owner does, however, challenge the land assessment value, based primarily on the November of 2024 sale of a nearby property for \$325,000, as compared to its own assessment of \$422,300. The Property Owner's other arguments are (1) a challenge to the percentage of land area tied to its condo unit and (2) specific topo features of its lot compared to another lot. See Exs. #1, #2 and #3.

ASSESSOR'S RESPONSE

The 2024 assessed values in Casco were calculated from the 2024 revaluation model. <u>See Ex. #2</u>. All property values for 2024 are based on tables updated from the same 2023/24 economic period. The 2024 overall revaluation process reviewed and, when applicable, utilized all three approaches to value to estimate the market value ("just value") of all real properties in Casco. Further, some of the lot adjustment factors have been re-established from the last Town-wide revaluation, both increasing some and decreasing others, on a Town-wide basis. <u>See Ex. #2</u>.

The three approaches to value real estate recognized under Maine law for municipal assessment purposes are (1) the sales comparison approach, (2) the cost replacement approach, and (3) the income approach. All three approaches to value must at least be considered. See, generally, South

<u>Portland Associates v. City of South Portland</u>, (1988). The income approach is not used regularly in valuing single family, owner-occupied houses.

- 1) The <u>Sales Comparison approach</u> estimates market value by comparing "qualified" sales of properties comparable to the subject property.
- 2) The Replacement Cost approach uses the replacement cost new of the improvements, such as buildings, less depreciation (RCNLD), plus the value of the land. Depreciation is subtracted from the cost new as physical obsolescence, a measurement of condition from use (wear and tear), any possible functional obsolescence, and any possible economic obsolescence. The RCNLD of the improvements is then added to the cost to purchase equivalent land for a total estimate of value. Where there are no sales of comparable land parcels, the "extraction method" is used to determine residual land values by subtracting the depreciated value of any improvements from the gross sales price of the improved property.

For the purposes of the 2024 revaluation in Casco, depreciated building values were compared to the Marshall & Swift local cost manual and compared to local builder costs estimates to ensure comparability to the local market as the cost tables were developed for the Town of Casco. Where there existed a limited number of vacant land sales, the land extraction technique was used to assist in the development of the land schedules.

3) The <u>Income Analysis approach</u> determines a property's value by capitalizing the income stream to its owner. The income approach is generally not applicable in the valuation of single-family, owner-occupied dwellings and was not relied on here for the building. The Applicant has not provided any income information associated with the possible rental of the house and does not argue that on appeal.

Here, the Assessor has considered the Property Owner's arguments that the land valuation is too high given the sales price of a recent, nearby sale, Lot 1-13. See Exs. #4A, #4B and #5. However, the Assessor does not believe that sale to be truly comparable. See Ex. #2. First, the subject Property is closer to Thomas Pond than the alleged comp, which sits in the back row of condo units. See Exs. #2, #4B and #5. This means the Subject Property is valued on a superior (*i.e.*, higher value) land schedule. This same dynamic is true across Casco. Second, the lot size is based on the controlling condo documents, here, 1/26 of the overall condo acreage. And finally, the other adjacent lot, Lot 2-1, to which the Property Owner points, is not only not held in condo ownership, but suffers from severe adverse topography and wetlands. See Ex. #5. In short, neither Lot 1-13, nor Lot 2-1, is truly a comparable lot.

CONCLUSION

The Assessor believes the assessment to be correct, and the Property Owner has <u>not carried its</u> <u>burden of proof</u> to prove the assessment is "manifestly wrong." Nor has it demonstrated that its revised assessment is inequitable when compared with the assessments of other similar properties in Casco. Further, the Property Owner has not provided any information that proves its Property assessment was fraudulent, dishonest, or illegal in any manner.

The abatement application now before the Board must be denied.

CE 1 2074 Assessino

60 cars = Markey, 11-4-2004

TOWN OF CASCO

APPLICATION FOR ABATEMENT OF PROPERTY ASSESSMENT

This form must be completed, signed, and filed with the Assessor within 185 days of the commitment date.

A separate application must be filed for each separately assessed parcel of real estate.

Date: 09/05/2024

TEL: 207-699-2475

Applicant: Anibella Properties,	LLC	
Property Owner: Anibella Prop	erties, LLC	Phone: (207) 939-4185
Mailing Address: 170 Warren A	ve., Westbrook, ME	3 04092
Authorized Representative: <u>Jeff</u>		Phone: (207) 939-4185
Mailing Address: 170 Warren A	ve., Westbrook, MI	E 04092
To the Assessing Departmer	nt: In accordance	with the provisions of Title 36 MSRA batement of the assessed value of the
property noted below.		
Real Estate: Property Address	s: 25 Pond View W	ay, Casco, ME
Assessed Land Value:	346,500	T V 2023
Assessed Building Value:	75,800	Map 15 Lot 1-7
Total Assessed Value:	\$ 422,300	Owner's Opinion of Value: \$241,300
Personal Property: Business	/Owner:	
Personal Property Assessed V	alue:	Tax Year:
Owner's Opinion of Value:		Account #
Reason(s) for Requesting Aba of 25 Pond View Way that ne	tement: There are so	everal inconsistencies with the property assessment ement. First, no property has sold in the community
for more than \$300,000. 28 Pc	and View sold in 20	23 for \$300,000 and its current assessment is
\$312,000 (\$81,800 building, \$	6231,000 land). It cu	arrently for sale at \$340,000 and (continued)
Jeffrey Messer	///// \	Manager
Printed Name	- Put	Signature
Cour	nty of Cumberland 25 Pe	ed Application to: Regional Assessing Office arl Street d. ME 04101

E-mail: assessor@cumberlandcounty.org

Anibella Properties, LLC Abatement Request Account: 001241 RE

Continued:

has not sold because it is overpriced. The peak of the market was 2023 and has since cooled. I don't expect 28 Pond View to sell for anything above \$250,000—if the current owners choose to lose money by selling it. Also, this lot and building are less than 50 feet away from my dwelling, yet the land is assessed at \$231,000--\$115,500 less than my lot! How can anyone justify an increase in value of over-\$100,000 by moving 50 feet!?!

The value of back lots of the condo community are also wildly inconsistent when compared with the front lots. The back lots are all assessed at \$115,500 each. It appears this is based off a 2020 sale of one of the units. All of these back lots share similar views of Thomas Pond and equal access to the water, yet are valued \$231,000 less than my lot! That's an incredible differential for a 280 foot walk.

There is also a discrepancy on the acreage listed on the real estate tax bill for 25 Pond View Way. The acreage is listed at 0.17 acres, however, the deed suggests the acreage is 0.0255 acres, or only about 15% of the size Casco is assessing. Per my deed, the only land I own and control is a 5 foot envelope around my building. My structure is 20 feet by 27 feet, so my land envelope is 1,110 square feet or 0.0255 acres.

Lastly, Casco is not assessing the nearby land consistently. The adjacent lot to the east, 68 South Casco Rd (Map 0015//0002/1), consists of 5.35 acres and 485 feet of frontage on Thomas Pond. This land is assessed at \$317,700, less than the \$346,500 that my lot is assessed, however, my lot is less than $\frac{1}{2}$ of 1% the size of 68 South Casco Rd. And this 5.35 acre parcel has frontage on Thomas Pond while my lot has no direct access, only shared access. How can my lot be assessed at a higher rate when it is clearly inferior in size and access?

In conclusion, my tax assessment is wrong in several aspects. The current real estate market conditions nor sales history support the current valuation. My lot size is not accurate and the land value is in error because of this. Lastly, my non-waterfront land value makes no sense when compared to the adjacent lot. How can a lot that is 200 times larger, with frontage on Thomas Pond be assessed for less value?

Using the data points available, my property should be valued at \$241,300. I have a similar lot to 11 through 19 Pond View Way and all these lots are valued at \$115,500. I understand that I am 280 feet closer to the beach than the back lots, but this is only worth an additional \$50,000 in land value. Using my existing building value, this nets a total valuation of \$241,300. Please adjust my 2024-2025 net assessment for 25 Pond View Way to \$241,300.00.

Manager

Anibella Properties, LLC





Cumberland County Regional Assessing

25 Pearl Street, Portland, ME 04101 207-699-2475 • cumberlandcounty.org

Robert Sutherland, Director

November 4, 2024

Anibella Properties, LLC 170 Warren Ave Westbrook, ME 04092

Cumberland County

2024-25 NOTICE OF ACTION ON APPLICATION FOR

ABATEMENT OF REAL PROPERTY TAXES

Location: 25 POND VIEW WAY

Map 0015

Lot 0001-7

To whom it may concern,

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

REASON: Overvaluation for April 1, 2024 Not Demonstrated

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

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

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

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

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

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

Sincerely,

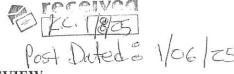
Robert Sutherland

Casco Town Assessor

EXHIBIT

#2





CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

(Pursuant to Title 36 M.R.S.A. § 844-M)

NOTE: Application must first be made to the Assessor

1.	NAME OF APPLICANT: Anibella Properties, LLC
2.	ADDRESS OF APPLICANT:170 Warren Ave., Westbrook, ME 04092
3.	TELEPHONE NUMBER: 207-939-4185
4.	NAME, ADDRESS AND TELEPHONE NUMBER OF ATTORNEY/AUTHORIZED AGENT, IF ANY:
5.	STREET ADDRESS OF PROPERTY: 25 Pond View Way MAP/LOT: 0015/0001
6.	MUNICIPALITY IN WHICH PROPERTY IS LOCATED:Casco
7.	ASSESSED VALUATION: (a) LAND: \$ 346,500 (b) BUILDING: \$ 75,800 (c) TOTAL: \$ 422,300
8.	OWNER'S OPINION OF CURRENT VALUE: (a) LAND: \$ 249,200 (b) BUILDING: \$ 75,800 (c) TOTAL: \$ 325,000
9.	ABATEMENT REQUESTED (VALUATION AMOUNT):\$97,300 (#7(c) minus #8(c) = #9)
10.	TAX YEAR FOR WHICH ABATEMENT REQUESTED: 2024-2025
11.	AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION:
12.	DATE OF ASSESSOR'S DECISION: November 4, 2024 (received November 12, 2024)
13.	A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT: The taxpayer receive the FY 2024-2025 real estate tax bill and submitted an application for abatement on 9/5/24. The Casco assessor's response was received on 11/12/24.



14.	REASONS FOR REQUESTING ABATEMENT. PLEASE BE SPECIFIC, STATING GROUNDS FOR BELIEF THAT ASSESSMENT IS "MANIFESTLY WRONG" FOR ASSESSMENT PURPOSES. ATTACH EXTRA SHEETS IF NECESSARY. Note that the Maine Supreme Court has held in tax abatement cases that in order to prevail, the taxpayer must prove one of three things: (1) The judgment of the Assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results; (2) There was unjust discrimination; or (3) The assessment was fraudulent, dishonest or illegal. Only if one of these three things is proven by the taxpayer, is the assessment said to be "manifestly wrong." Please see the attached document stating the reasons for abatement.
15.	ESTIMATED TIME FOR PRESENTATION AT HEARING:10 minutes
	Submit <u>TEN (10) COPIES</u> (an original plus 9 copies) of the application and any documentation available to support your claim. <u>ONE COPY MUST</u> be submitted to your municipal tax assessor that sent you the denial letter. All documentation <u>MUST</u> be submitted with the application or at least <u>fourteen (14) days prior to hearing date</u> to Cumberland County Board of Assessment Review, c/o Administrative Assistant, 142 Federal Street, Portland, ME 04101. You will be notified of the scheduled hearing date.
	To the Cumberland County Board of Assessment Review: In accordance with the provisions of 36 M.R.S.A. § 844-M, I hereby make written application for an appeal of the assessed value of the property as noted above. The above statements are correct to the best of my knowledge and belief.
	12/30/24
	Date Signature of Applicant

THIS APPLICATION MUST BE SIGNED.

A separate application form should be filed for each separately assessed parcel of real estate claimed to be "manifestly wrong."

Application for Abatement of Property Taxes Section 14

Dear Members of the Board,

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

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

Comparable Sales Evidence

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

Disparity in Valuation

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

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

Impact of Substantial Overvaluation

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

Request for Adjustment

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

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

Respectfully submitted,

Jeffrey Messer

Manager

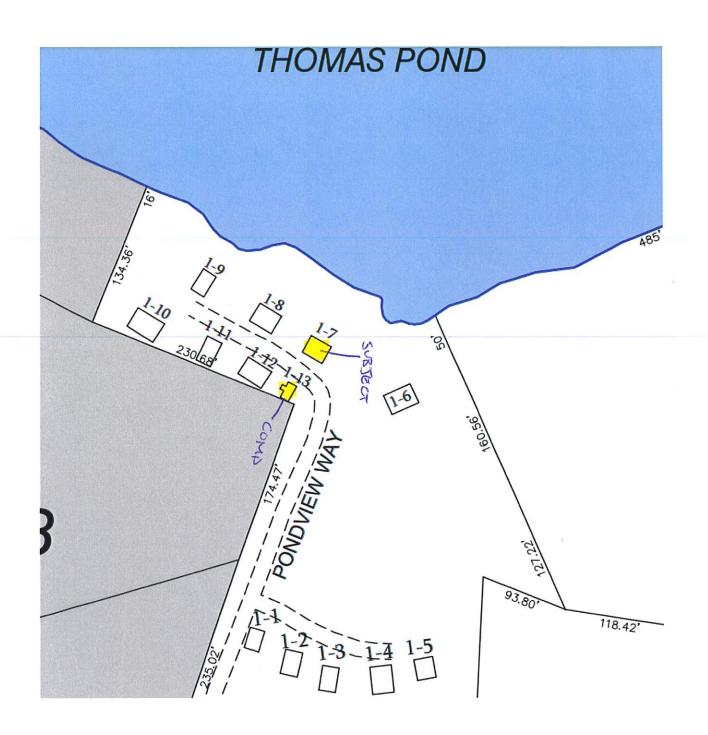
Anibella Properties, LLC

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The state of the s					nment	Dep % Ovr Dep Ovr Comment Misc Imp Ovr					
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				S A 1988	ar Built Code ting eled	Depreciation Code Remodel Rating Year Remodeled		Average Average	02 4	Total Rooms: Bath Style: Kitchen Style: FBM AREA	otal ath itche
20		20	18	1940	J New	Building Value New Year Built		2 Bedrooms 1 Full	0 1 0 0	Ttl Bedrms: Ttl Bathrms: Ttl Half Bths: Xtra Fixtres	
				COST / MARKET VALUATION	ST/MARK	CC		Electric Electr Basebrd None	04	Heat Fuel: Heat Type: AC Type:	eat eat
		x)	Owne B S 1	escription	Thomas Pond Code D	Parcel Id Adjust Type Condo Fir	<u>u</u> –	Wall Brd/Wood K Pine/A Wd Pine/Soft Wood Carpet	02 07 14	Interior Wall 1: Interior Wall 2: Interior Floor 1 Interior Floor 2	
	28	WDK FAT	W	CONDO DATA	COND			Condominium Res Condo Average	1 1 0 0 5 5	Style: Model Grade Stories:	Style: Model Grade Stories:
			cription	Element Cd Description	Ca	Element	iption	Cd Description	Cd	lement	m





Casco

SOUTH CASCO ME 04077

0015-0002 B39632P0335

64 SOUTH CASCO VILLAGE

Real Estate Tax Commitment Book - 9.770

2024 - 2025 Fiscal Year Tax

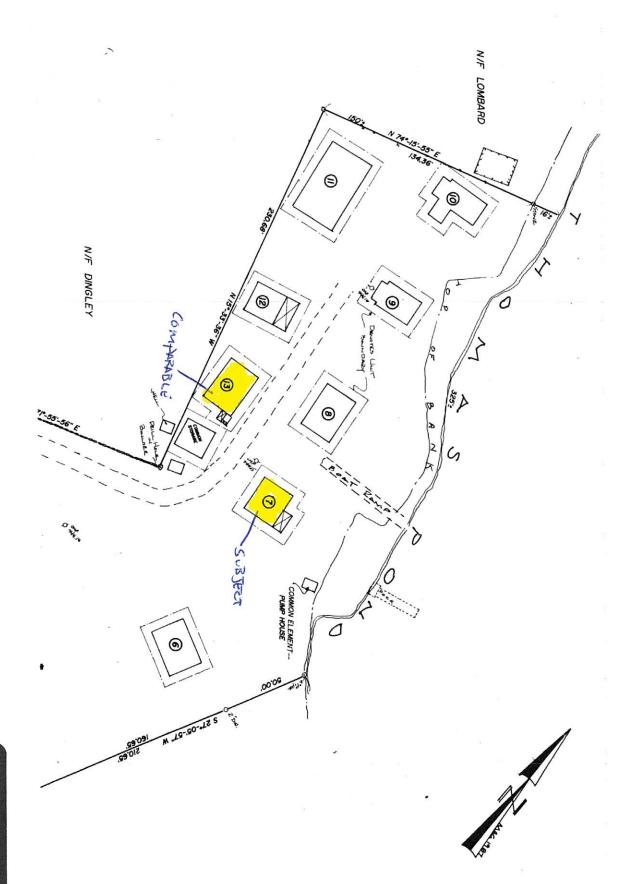
08/20/2024

Page 291

10:29 AM Building Exemption Assessment Tax Land Account Name & Address 550,900 5,382.29 204,800 0 1240 FERGUSON, SEAN R & 346,100 HOLLY D 23 OLD FARM LN Acres 0.17 2,691.15 (1) 2,691.14 (2) YARMOUTH ME 04096 23 POND VIEW WAY 0015-0001-6 B23898P0343 4,125.87 75,800 422,300 ANIBELLA PROPERTIES, 346,500 LLC 0.17 170 WARREN AVE Acres 2,062.94 (1) 2,062.93 (2) WESTBROOK ME 04092 25 POND VIEW WAY 0015-0001-7 B32678P0275 4,078.00 1242 WOLFRAM, GERARD & COURTNEY JANE 346,500 70,900 417,400 0.17 19 BAY COLONY RD Acres 2,039.00 (1) 2,039.00 (2) ASHLAND MA 01721 27 POND VIEW WAY 0015-0001-8 B21722P0137 3,939.26 403,200 346,500 56,700 0 1243 FERGUSON, SEAN R & HOLLY D 23 OLD FARM LANE Acres 0.17 1,969.63 (1) 1,969.63 (2) YARMOUTH ME 04096 29 POND VIEW WAY 0015-0001-9 B40191P39 235,400 2,299.86 0 186,800 1248 GRIFFIN POLLAND, LAURIE 48,600 POLLAND, G MICHAEL Acres 1.41 1,149.93 (1) PO BOX 164

1,149.93 (2)

	Land	Building	Exempt	Total	Tax
Page Totals:	1,434,200	595,000	0	2,029,200	19,825.28
Subtotals:	199,598,100	377,716,400	43,106,900	534,207,600	5,219,208.15



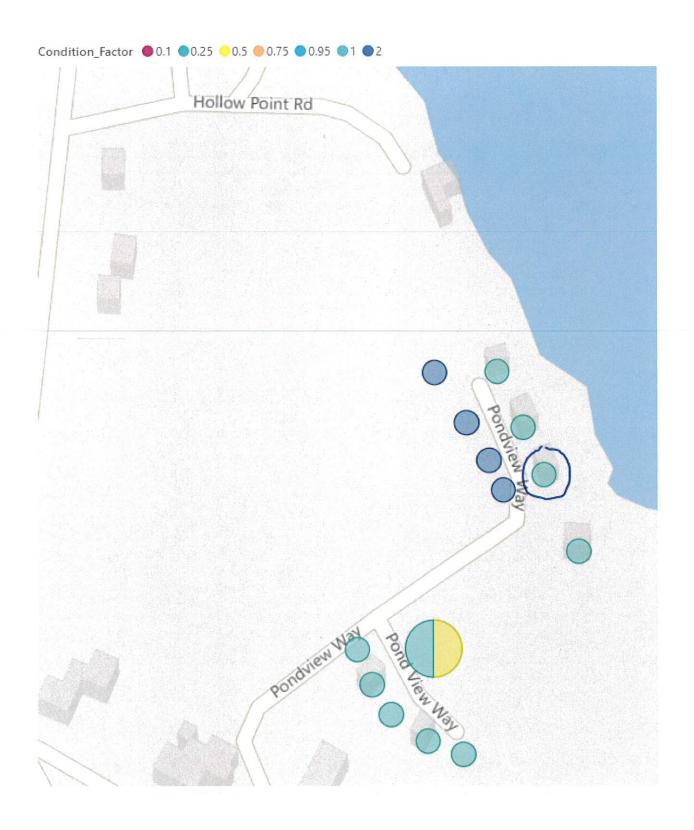
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EXHIBIT #8A







Description

Vision

First Nbhd Ratio

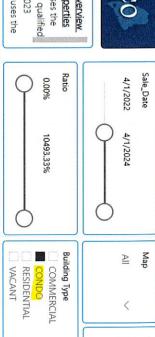
Median Sale Price

First Improved First Qualified

00000

median ratio for qualified sales 1/1/2023 and later. PRD uses the Ratio Page- Overview Improved Properties Note: COD uses the

0.4 COD



Median Assessed Value Average Assessed Value Average Sale Price \$428,100 \$490,000 87.6% Median Ratio 1.78 PRD CONDO MDL-05 Description Between 85-100% Ratio Group Qualified Q CONDO MDL-05
23 CONDO RIDGE RD #8
27 WHITE PINE LN
32 WHITE PINE LN
Total 0 0 0 50 MDW MDW 50 87.60% 86.93% **87.60%** 87.60% 87.95% \$625,000 \$220,000 \$625,000 \$625,000 \$625,000

\$543,300

Number of Sales

W

Median Sale Price \$625,000



Ratio Page- Overview.
Improved Properties
Note: COD uses the median ratio for qualified sales 1/1/2023
and later. PRD uses the

The lifted		
Ratio 0.00% 10493.33%	4/1/2022 4/1/2024	
Building Type CONDO RESIDENTIAL VACANT	Multiple <	
	□ Q Q	0 11614
66 AUCE RD 16 LEANDER LN SFR LF MDL-01 OUTER GREEN IS	SFR INLAW MDL-01 42 NEW RD RES ACLINDY MDL-00	Description

))))	\$385,000 Median Sale Price	10.2	an ratio for qualified sales 1/1/2023 later, PRD uses the
)))	\$523,459 Average Sale Price	1.78	0.00% 10493.33%
SINGLE FAMILY	Description CONDO MDL-05 MOBILE MDL-02 RES ACLNDV MDL-00 SFR INLAW MDL-01	Ratio Group Between 100-125% Between 70-85% Between 85-100%	RESIDENTIAL VACANT

Median Assessed Value

Average Assessed Value

98.3% Median Ratio \$499,018

Number of Sales

\$361,900

Description	Vision	First Nbhd Ratio	Ratio	Median Sale Price	175	Improved	First Improved First Qualified
SFR INLAW MDL-01	6	50	112.12	\$354,000	-		۵
42 NEW RD	0	50	112.12%	\$354,000	-		۵
RES ACLNDV MDL-00		SA	103.69 %	\$244,950	<		Q
66 ALICE RD	9	SA	104.95%	\$190,000	<		٥
16 LEANDER LN	0	SA	102.43%	\$299,900	<		Q
SFR LF MDL-01		SL	102.51	\$1,000,00	-		ρ
			%	0			
OUTER GREEN IS	0	ST	109.80%	\$1,000,000	-		ρ
37 LETITIA LN	0	TS	102.51%	\$900,000	-		۵
142 LAKEWOOD RD	0	SL	79.39%	\$2,000,000	-		Q
SINGLE FAMILY		50	92.12%	\$398,500			Q
55 SNOW LAKE DR	0	60	114.17%	\$665,000	-		Q
35 HAMS HILL DR	9	50	100.31%	\$385,000	-		۵
37 ALICE RD	0	SA	100.07%	\$460,000	-		Q
14 SNOW LAKE DR	0	60	96.40%	\$550,000	-		ρ
11 GRANT LN	0	50	87.84%	\$412,000	-		Q
51 LAKEWOOD RD	0	50	86.77%	\$300,000			٥
40 LAKEWOOD RD	0	50	86.47%	\$385,000	-		Q
32 SOUTH CASCO VILLAGE RD	0	50	84.53%	\$333,000			Q
MOBILE MDL-02		50	90.90%	\$222,450	-		Q
90 NEW RD	0	50	98.26%	\$229,900	-		٥
84 BROWN AVE	0	50	83.53%	\$215,000	-		۵
CONDO MDL-05	ø	50	87.95%	\$220,000			Q
23 CONDO RIDGE RD #8	0	50	87.95%	\$220,000	-		Q
Total		50	98.26%	\$385,000	-		٥



204,800 346,100 CASCO, ME VISIO VISIORY Vear Code Asses 00 2023 1020 8 1020 130 Total 21 Asses 00 Purpose/Result Cd Purpose/Result 10 REVAL Measure Only 15 Res Field Review 03 Bidg Permit Insp	Total Card Land Units 0.17 AC Parcel Total Land Area 0.17	1020 CONDO MDL-0 7,338 SF 5.24 3.00000 M 1.00 TPA 3.000	Description Zone Dist I and Type I and I Inite Price Size Adi Site Index Cond Nbhd. Nbhd. Adi Notes	05-17-2021 PL PLUMBING 100 NEW PL=15FIXTURES-SFD 06-24-2024 BS 02-10-2021 CAB CABIN/CAMP 132,500 100 NEW 28 1/2X20 1/2 &180 SQ 08-03-2023 LC 02-01-2021 DE DEMOLITION 100 DEMO & REBUILD SAME FO 06-29-2022 EB 05-29-2018 DE DEMOLITION 05-06-2014 100 02-28-2014 2013-SEE2013-20X28SEASO 03-22-2021 CS 04-01-2019 BT DEMO SECTION 04-01-2019 BT	Permit Id Issue Date Type Description Amount Insp Date % Comp Date Comp Comments Date Id Type Is	Total Appraised Pare	PLAN BOOK 166 PAGE 11 Valuation Method Exemptions	THOMAS POND COTTAGE CONDOMINIUMS CONDO DOCS BP 8018/133 EXHIBIT Total Appraised Parcel Value	NOTES Appraised Land Value (Bidg)	Nbhd Name B Tracing Batch	Total 0.00 ASSESSING NEIGHBORHOOD Appraised Xf (B) Value (Bidg)	Appraised Bida Value Card	Amount Code Description Number Amount Comm Int	OTHER ASSESSMENTS	3 550,900 Total	2024 1020 204 1020 204 1020 346	HIP BK-VOL/PAGE SALE DATE Q/U VI SALE PRICE VC	GIS ID 0015-0001-6 Assoc Pid# Total 550,900	YARMOUTH ME 04096 CALLBAC TG 1ST C	SUPPLEMENTAL DATA RES LAND 1020 346,100	1020 204,800
	Total La		Location Adjustmen	BS 40 LC 101 EB 15 CS 03 CS 03 BB 83 03	Id Type Is	al Appraised Parcel Value	uation Method mptions	al Appraised Parcel Value	raised Land Value (Bldg)	raised Ob (B) Value (Bldg)	raised Xf (B) Value (Bldg)	APPRAISED VALUE SUMMARY		ature acknowledges a visit	Total	0 2024 1020 204,800 0 1020 490,300	Year Code Assessed V	tal 550,900 550,900		346,100	204,800 Asse

	262,493	1 147	1 820	900	TH Gross Liv / Lease Area	1	
			600 20	300 0	Half Story, Finished Utility, Storage, Unfinished	Half Story, Finished Utility, Storage, Unfi	FHS UST
	10 24	66	600	600	. Finished	First Floor Basement, Finished	BAS
	ost Undeprec Value	SECTION Eff Area Unit Cost	BUILDING SUB-AREA SUMMARY SECTION	SUB-AREA	BUILDING		Code
	uRES(B) ade Adj. Appr. Value	/XF - BUILDING EXTRA FEATURES(B) Cond. Cd % Gd Grade Grade Adj.	Cond. Cd	Course of the Co	OB - OUTBUILDING & YARD ITEMS(L) scription L/B Units Unit Price Yr Bit	OB - OL Description	Code
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FHS BAS FBM	E G 2021	n Code ating deled n % Obsol	Depreciation Code Remodel Rating Year Remodeled Depreciation % Functional Obsol External Obsol		Modern Modern	्रित्ते । इ.	Total Rooms: Bath Style: Kitchen Style: FBM AREA BSMT GAR
20 20	280,583 1940	lue New	Building Value New Year Built		Heat Pump 3 Bedrooms 2 Full		AC Type: Ttl Bedrms: Ttl Bathrms: Ttl Half Bths: Xtra Fixtres
FHS FBM 12		Code Code	Adjust Type Condo Fir Condo Unit	_	Hardwood Ceram Clay Til Gas Hot Water	Floor 1 12 Floor 2 11 el: 03 pe: 05	Interior wall 2: Interior Floor 1 Interior Floor 2 Heat Fuel: Heat Type:
20	DATA Owne	CONDO DA 4021 C	Parcel Id			5 .÷	Stories: Occupancy Interior Wall 1:
5 UST 5					Condomin Res Cond Good	8 8 5	Style: Model Grade
	Description	Element Cd Description	CONS	PAIL Description	CONSTRUCTION DETAIL Cd Descr	CONS	Eler

340,500	1,0000			3.000	1.00	3.00000		7,388		CONDO MDL-0	1 1020
Lan	Ag U	Local	Notes	z	Cond.		Land Units Unit Price	Land Type Land	Zone Dist Lar	Description	B Use Code
1.0				-	S NOIL	- 10	- 1	135			
Hearing - No Change REVAL Measure Only Bldg Permit Insp Hearing - No Change Measure 1st Visit Res Field Review	40 Hearin 101 REVAI 03 Bldg P 40 Hearin 01 Measu 15 Res Fi	1 / 0/ 1/ 0/	06-18-2024 08-03-2023 12-11-2018 09-17-2013 05-23-2013 05-02-2013	& STAIRS 16 X 5 80 S	DECK & STA	100	400	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	DE DE	0	
Y Purpose/Result	VISIT / CHANGE HISTORY Type Is Cd Pur	VISIT / C	Date	Comments	Date Comp	Comp	BUILDING PERMIT RECORD Amount Insp Date %		e Description	Issue Date Type	Permit Id Iss
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0 417,400 C C		alue I Parcel Value od	Special Land Value Total Appraised Parcel Value Valuation Method Exemptions	EXHIBIT	tapples.				DOMINIUMS	THOMAS POND COTTAGE CONDOMINIUMS CONDO DOCS BP 8018/133 PLAN BOOK 166 PAGE 11	THOMAS POND COTTAGE ONDO DOCS BP 8018/133 PLAN BOOK 166 PAGE 11
346,500		Value (Bldg)	Appraised Land Value (Bldg)				NOTES		を できる		0001
3,700 0		 Value (Bldg) Value (Bldg) 	Appraised Xf (B) Value (Bldg) Appraised Ob (B) Value (Bldg)	Batch	9	HOOD Tracing	ASSESSING NEIGHBORHOOD B	223	Nbhd Name		Nbhd
0	APPRAISED VALUE SUMMARY	APPRAISE Value (Card)	Appraised Bldg. Value (Card)				0.00		Total		
			2	Amount Comm Int	Number A	Description	Code	Amount	Description	Desc	Year Code
Total 168,700	417,400 Total 561,800 Total This signature acknowledges a visit by a Data Collector or Assessment	Total	417,400	Total	OTHER ASSESSMENTS		Control of the Contro		EVENDTIONS		
20 32,800 20 135,900	70,900 2023 1020 490,900 1020	1020 1020	70,900 2024 346,500	2024 1020 1020	150,000	2 >	08-30-2004	21722 0137	NEY JANE	WOLFRAM, GERARD & COURTNEY JANE	/OLFRAM, GEF
-	115	Total 417,400 417,400 PREVIOUS ASSESSMENTS (HISTORY)	Total PREVIOUS /		# SALE PRICE VC	Assoc Pid	.8 SALE DATE	0015-0001-8 BK-VOL/PAGE	GIS ID	RECORD OF OWNERSHIP	RECO
VISION	<							31000814B	Alt Proi ID OLD DATA TAX CLAS CALLBAC TG 1ST C TG MOST	MA 01721	ASHLAND N
3205 CASCO, ME	Assessed 70,900 346,500	Appraised 70,900 346,500	CORRENT ASSESSMENT	Description RESIDNTL RES LAND	7 Waterfront	SIRI/ROAD WTAL DATA	SUPPLEMENTAL		J 4 Ro	WOLFRAM, GERARD & COURTNEY	OLFRAM, GER
וווי סמיי ביייבטבט בייטטיטי וויי		SCMENT	CHAPENT VECE	000# - 01		מדמד / מסאם	ידוו ודורף	1	Account #		4131011 10 A00

	24.47 4,404	27	180	0		Deck, Wood	.5.2
	Undepre	Un.	Floor Area 560	Living Area 560	Description	Des First Floor	Code First
	Call		SUMMARY	BUILDING SUB-AREA SUMMARY SECTION	BUILDIN		
	URES(B) ade Adj. Appr. Value 0.00 3,700	Cond. Cd % Gd Grade Grade Adj. 67 0.00	Cond. Cd	nit Price Yr Blt 5500.00 1980	OB - OUTBUILDING & YARD ITEMS(L) scription L/B Units Unit Price Yr Bit PLACE 1 B 1 5500.00 1980	OB - OUTB Description FIREPLACE 1	Code Desc FPL1 FIREP
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	100,254	alue New	Building Value New		None 1 Bedroom 1 Full	122	AC Type: Ttl Bedrms: Ttl Bathrms: Ttl Half Bths:
	ALUATION 100	COST / MARKET VALUATION	Condo Unit	С	Oil Hot Air-No Duc	11.450	Heat Fuel: Heat Type:
	F	Code	Adjust Type Condo Fir	bod	Pine/Soft Wood	09	Interior Wall 2: Interior Floor 1
28 16 WDK 5	TA	CONDO DATA 4021 C 005 Thomas Pond	Parcel Id	od.	Wall Brd/Wood	02	Occupancy Interior Wall 1:
C)				je	Condominium Res Condo Below Average	05 02	Style: Model Grade
16	Description	Element Cd Description	Eleme	Description	CONSTRUCTION DETAIL Cd Descr	CONSIR	Element

Total Card Land Units	B Use Code Description Zone Dist La	Permit Id Issue Date Type Description	THOMAS POND COTTAGE CONDOMINIUMS CONDO DOCS BP 8018/133 PLAN BOOK 166 PAGE 11	Nbhd Nbhd Name	Year Code Description	RECORD OF OWNERSHIP FERGUSON, SEAN R & HOLLY D 29 POND VIEW WAY, LLC ZUTTER, BRIAN A ZUTTER, BRIAN A & ALLISON C	TOPRE TOWNER FERGUSON, SEAN R & HOLLY D 23 OLD FARM LN 23 OLD FARM LN Alt Prol ID OLD DATA TAX CLAS YARMOUTH ME 04096 TG MOST GIS ID CURRENT OWNER TOPRE TO
its 0.17 AC	Land Type Land Units 7,388 SI	-	NOLES	1 21	Amount	BK-VOL/PAGE S 40191 39 36984 0292 31169 0232 25338 0001	0015-0001-9
Parcel Total Land Area	Unit Price 5.21	Amount Insp Date % Comp	63	0.00 ASSESSING NEIGHBORHOOD B ACTIES	Code Description	SALE DATE Q/U 06-09-2023 U 07-27-2020 Q 11-12-2013 U 06-29-2007 U	SUPPLEMENTAL DATA SUPPLEMENTAL DATA STRT/ROAD TG/FL/OS ST MAP ID Assoc Pid#
Land Area	Size Adj Site Index Cond. Nbhd. 3.00000 M 1.00 TPA	np Date Comp	tappies.	Tracing	OTHER ASSESSMENTS ion Number Amo	SALE PRICE 230,00 173,00	PRT/ROAD LOCATION 7 Waterfront 7 Waterfront 7 TG/FUOS ST MAP ID Assoc Pid#
0.17	Cond. Nbhd. Nbhd. Adj 1.00 TPA 3.000	Comments	EXHIBIT C	Batch	Amount Comm Int	1B Year Co 00 2024 10 1A 10	Description RESIDNTL RESIDNTL RESIDNTL
	Notes	Total Appraise Date 06-24-2024 08-03-2023 09-13-2013 05-23-2013 05-02-2013	Special Land Value Total Appraised Parcel Value Valuation Method Exemptions	Appraised Bldg. Value (Card) Appraised Xf (B) Value (Bldg) Appraised Ob (B) Value (Bldg) Appraised Land Value (Bldg)	31	Ansagon 1,100	CURRENT ASSESSMENT Code Appraisec 1020 55,600 1020 346,500 1020 1,100
	Location Adjustmen	Total Appraised Parcel Value VISIT / CHAN	/alue d Parcel Value hod	<u>a</u> 0 0		A .	
Total Land Value	Adjustmen Adj Unit P	wisit / CHANGE HISTORY Wisit / CHANGE HISTORY Type Is Cd Purpose/Result 40 Hearing - No Change 101 REVAL Measure Only 41 Hearing - Data Change 01 Measure 1st Visit 15 Res Field Review			Data Collector or Asses	HISTORY) HISTORY) d V Year Code 500 2023 1020 1020 1020 1020 1020	Assessed 3205 55,600 346,500 1,100 CASCO, ME VISION
ue 346,500	P Land Value 346,500	Y Purpose/Result g - No Change _ Measure Only g - Data Change g - Data Change ire 1st Visit eld Review	0 403,200 C 0	55,600 0 1,100 346,500	sor	Asso	CASCO, ME

	78,490	520 418	/ Lease Area 400	Ttl Gross Liv / Lease Area	
			0	Deck, Wood	VDX
	Unit Cost Undeprec Value 75,110	Floor Area Eff Area 400 400	Living Area 400	Description First Floor	Ф
		SUMMARY SECTION	BIII DING SUB-ARFA		
	0.00 1,100	Cond. Cd % Gd Grad	Onits Unit Price Yr Bit 60 35.00 2013	WOOD DECK L	WDK Wo
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WDK 24 5	<u> </u>	Functional Obsol External Obsol Trend Factor Condition			BUM GAR
4 22	33 G 1991	Effective Year Built Depreciation Code Remodel Rating Year Remodeled Depreciation %	Average Average	e. s:	Xtra Fixtres Total Rooms: Bath Style: Kitchen Style: FBM AREA
	alue New 82,990	Building Value New	Electr Basebrd None 1 Bedroom 1 Full	s: 01 07	Heat Type: AC Type: Ttl Bedrms: Ttl Bathrms: Ttl Half Bths:
12 12 16 16	Factor% 100 100	Adjust Type Code D Condo Fir Condo Unit	Pine/Soft Wood Electric	04 09	Interior Wall 2: Interior Floor 1 Interior Floor 2 Heat Fuel:
BAS.	DATA C 005 Owne B 1 1 S 1	Parcel Id 4021	Res Condo Below Average Wall Brd/Wood	11: 02 05	Model Grade Stories: Occupancy Interior Wall 1:
B 40 22	Element Cd Description	Element Cd	Description		Element Style:
Bldg Name State Use 1020 Sec # 1 of 1 Card # 1 of 1 Print Date 2/7/2025 2:08:37 PM	0015//0001/9/ Bldg # 1		29 POND VIEW WAY Account # 1243	2	Property Location Vision ID 261

	Total Land Value 231,000	I Otal La					0.17	0	nd Area	Parcel Total Land Area	Parce	AC	ts 0.17	Total Card Land Units	Total Card			
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	Adi Unit P Land Value	Location Adjustmen A	1	Notos		hhd 14:		UATION		\dashv			-17	100) - -	-11
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400	0			tions	Exemptions		-	7	ta									
	С		٥	Valuation Method	Valuat		-	#	obie			ñ.	8.3			PAGE 11	PLAN BOOK 166 PAGE 11	PLA
4.	302,600	ō	Total Appraised Parcel Value	\ppraised I	Total A		ומותאח	П >	s.							CONDO DOCS BP 8018/133	DO DOCS I	CON
, E+.	0		lue	Special Land Value	Specia				7					SWOIN	ONDOMIN	THOMAS POND COTTAGE CONDOMINIUMS	WAS POND	THO!
- 1	231,000		Appraised Land Value (Bldg)	sed Land \	Apprais						0	NOTES					0001	
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	71,600	7	Appraised Bldg. Value (Card)	sed Bldg.	Apprai							0.00	=	Total			**	
	ARY	APPRAISED VALUE SUMMARY	APPRAIS															
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1	or Assessor	This signature acknowledges a visit by a Data Collector or Assessor	owledges a vis	nature ackno	20	_)	S	SESSME	OTHER ASSESSMEN	0				S	EXEMPTIONS	ΕX	18	
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9.						-				1								
100			1020	2024	71,600 231,000		1 2024			_ < ·					í	PALLAS, RAY R + PAMELA E	AS, RAY R	PALL
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	CASCO, ME	231,000	231,000		1020	AND	RES LAND			IL DATA	SUPPLEMENTAL DATA	SUPE						1 <u>7</u>
	3205	71,600	71 600	1	1020	SIDUTI	RESID	Waterront	\ V.				9	4 Kolling	SLYN L	EDGAR, MICHAEL J M & CARLYN L	AR, MICHAE	EDG/
		> 0000	SMENT	CURRENT ASSESSMENT	CURREN			LOCATION	1	STRT / ROAD		UTILITIES	TOPO	70		CURRENT OWNER	CURR	
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	State Use 1020	State Use 1				Bldg Name)1/ 10/	0015/ / 0001/ 10/	Map ID (~	VIEW WA	31 POND VIEW WAY	Property Location	Prope

	ES(B) Adj. Appr. Value Adj. Undeprec Value 97,225 4 532 4 4,613	mment RA FEATU Rade Grad Unit Cos 3 59 26		OB - OUTBUIL DING & YARD ITEMS(L Scription L/B Units Unit Price Yr Bit Scription L/B Units Unit Price Yr Bit Description Bull DING SUB-ARE Description Living Area St Floor S48 St Floor S48 Ock, Wood	OB - OUTBUILDING & Description L/B Units Description Description First Floor Utility, Storage, Unfinished Deck, Wood	Code Desc Code Desc WDK Dec
6	Appr	nment A FEATU rade Grad Unit Cos	<u> </u>	B Units Unit Pa	Description	de De
6	ES(B) Adj. Appr. Value	ent mment NA FEATU rade Grad		B Units Unit P	SB - OUTBU	De
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5,68 6		ent	Cns S Dep 9			
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6 12	3 3	2 4	Year I Depre Funct Extern Trend	Ave ad	02	FBM AREA BSMT GAR
WDK	1940 1991 G wd k	/ear Built on Code Rating	Year Built Effective \ Depreciati Remodel I	Average	3 O	Ttl Half Bths: Xtra Fixtres Total Rooms: Bath Style: Kitchen Style:
10 32	106,870	Building Value New	Buildi	None 2 Bedrooms 1 Full	1 2 2 3	Ttl Bathrms:
10 10	ption Factor% 100 100 100 <i>UATION</i>	Adjust Type Code Description Condo Fir Condo Unit COST / MARKET VALUATION		Pine/Soft Wood Oil		Interior Floor 1 Interior Floor 2 Heat Fuel:
BAS 10	B 0	CONDO 4021 Thomas Pon	Parcel Id	Wall Brd/Wood	2 1 1	Stories: Occupancy Interior Wall 1: Interior Wall 2:
BAS 14				Condominium Res Condo Below Average	05 5	Style: Model Grade

1 1020 CONDO MDL-0 7,388 SF 5.21 3.00000 M 2.00 50 1.000 LOC Total Card Land Units 0.17 AC Parcel Total Land Area 0.17	B Use Code Description Zone Dist Land Type Land Units Unit Price Size Adj Site Index Cond. Nbhd. Adj Notes Loc	Permit Id Issue Date Type Description Amount Insp Date Comp Date Comp Comments Date Id Type Description Amount Insp Date Comp Date Comp Comments O6-27-2024 BS O5-01-2024 LC O8-03-2023 LC O5-23-2013 JJ O5-02-2013 KL	Total Appraised Parcel Valu	THOMAS POND COTTAGE CONDOMINIUMS CONDO DOCS BP 8018/133 PLAN BOOK 166 PAGE 11 Special Land Value EXHIBIT Total Appraised Parcel Value Valuation Method Exemptions	MOTES	Total 0.00 Appraised Bidg. Value (Carc		n nt	WARREN, DANIEL & ELIZABETH 13281 0028 08-01-1997 U V 54,000	_	ATA AS AC C	SUPPLEMENTAL DATA SUPPLEMENTAL DATA SUPPLEMENTAL DATA SUPPLEMENTAL DATA SUPPLEMENTAL DATA SUPPLEMENTAL DATA TGJET / OS
	Notes Location Adjustmen	HANGE HI Is Cd 100 100 101 01 15	Total Appraised Parcel Value	Special Land Value Total Appraised Parcel Value Valuation Method Exemptions	——Appraised Ob (B) Value (Bidg) ——Appraised Land Value (Bidg)	Appraised Sidg. Value (Card) Appraised Xf (B) Value (Bidg)	APPRAISED VALUE SUMMARY	This signature acknowledges a visit	Assessed rear Code Assessed v rear 88,100 2024 1020 88,100 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,000 2023 231,00	319,100 319		>
0000 31.27 231,000 otal Land Value 231,000	Adj Unit P Land Value	Purpose/Result Purpose/Result Hearing - No Change REVAL Measure & List REVAL Measure Only Measure 1st Visit Res Field Review	319,100	319,100 C 0	231,000	88,100	WMARY	4	3 1020 39,500 1020 90,600 Total 130,100		VISION	3205 CASCO, ME

	BAS First Floor WDK Deck, Wood		OB - OUTBUILDING & YARD ITENS(L) Code Description L/B Units Unit Price Yr Bit			· 12000 @	Note	CONSTRUCTION DE
	BUILDING SUB-AREA SUMMARY SECTION Living Area Floor Area Eff Area 780 780 780 14		$\dashv \lor$	Trend Facto Condition Condition % Percent Goo Cns Sect Ro Dep % Ovr	Effective Depreciati Remodel I Year Rem Depreciati Functiona	ood	Parcel Id Wood Adjust Type	ription
	PARY SECTION Tea Eff Area Unit Cost 780 780 156.46 90 14 24.34		Dep Ovr Comment Misc Imp Ovr Misc Imp Ovr Comment Cost to Cure Ovr Cost to Cure Ovr Comment Cost to Cure Ovr Comment Cost Ovr Cost Ovr Comment Cost Ovr Cost Ovr Comment Cost Ovr Cost	ad r	fear Built on Code Rating odeled on % I Obsol	Unit COST/MARKET VAL	CONDO DATA Id 4021 C 005 Thomas Pond Tode Description	CONSTRUCTION DETAIL (CONTINUED) Element Cd Description
No.	Undeprec Value 6 122,036 4 2,190	-	ES(B) Adj. Appr. Value	1 67 88,100	1991 G G	100 100 131,426	B Owne	Description
				S WDX		26		BAS
				30 18				30
	:海			Us				

B Use Code Description Zone Dist Land 1 1020 CONDO MDL-0 Total Card Land Units	CONDO DOCS BP 8018/133 PLAN BOOK 166 PAGE 11 Permit Id Issue Date Type Des	Year Code Description Nbhd Name 0001 Nbhd Name	RECORD OF OWNERSHIP GANNON, JAMES D & KAREN L COX, ALAN G EXEMPTIONS	Vision ID 264 Acco CURRENT OWNER GANNON, JAMES D & KAREN L 15 ABERDEEN WAY DURHAM CT 06422-3624 T
Type Land Units Un 7,388 SF O.17 AC	BUILDING PERMIT RECORD Description Amount Insp Date %	Amount Code Desc	GIS ID 0015-0001-12 BK-VOL/PAGE SALE DATE	Account # 1246 TOPO UTILITIES STRT / RC 4 Rolling SUPPLEMENTAL DATA Alt Prol ID OLD DATA TAX CLAS CALLBAC TG 1ST C TG MOST
LAND LINE VALUATION SECTION Unit Price Size Adj Site Index Cond. Nbhd. No. 2.00 So So So So So So So	CORD Date Comp Cabbles*	ription Number Tracing	Assoc Pid# E Q/U V/I SALE PRICE VC 0 U V 140,000 0 1 0 THER ASSESSMENTS	STRT / ROAD LOCATION STRT / ROAD LOCATION 7 Waterfront TG/FUOS ST MAP ID
Nbhd. Nbhd. Adj Notes 17 Notes	Comments	unt Comm Int Batch	Year Code Ass 2024 1020 1020 2	Bldg Name Sec # 1 of 1 CURRENT Description RESIDNTL RES LAND 1020 1020
Location Adjus	lethod lethod lised Parcel Value VISIT / CHANGE HI	APPRAISED VALUE SUMMARY Appraised Bidg. Value (Card) Appraised Xf (B) Value (Bidg) Appraised Ob (B) Value (Bidg) Appraised Land Value (Bidg) Special Land Value	Total 295,100 295,100	State Use CURRENT ASSESSMENT Code Appraised Assessed 1020 64,100 1020 231,000 231,000
tmen Adj Unit P Land Value 31.27 231,000 Total Land Value 231,000	295,100 C C 0 STORY Purpose/Result REVAL Measure Only M & L Res Field Review	UMMARY 60,600 3,500 0 231,000	7) Y) Yar Code Assessed 23 1020 28,900 1020 90,600 Total 119,500 ector or Assessor	State Use 1020 Print Date 2/7/2025 2:08:42 PM 93205 64,100 231,000 CASCO, ME VISION

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	26.01	170	4	Deck, Wood	
	ea Unit Cost Undeprec Value 504 170 08 85 721	Eff An	Living A	Description	Code
>	Grade Grade Adj. Appr. Value 0.00 3,500	OX.	3 Units Unit Price Yr Bl 1 5500.00 1977	OB - OUTBUI Description L/E FIREPLACE 1 B	Code Des
	ment	Dep Ovr Comment Misc Imp Ovr Misc Imp Ovr Comment Cost to Cure Ovr Cost to Cure Ovr Comment	2112		
15 18	64 60,600	External Obsol Trend Factor Condition Condition % Percent Good Cns Sect Rcnld Dep % Ovr			
3	1940 1988 A 36	Year Built Effective Year Built Depreciation Code Remodel Rating Year Remodeled Depreciation % Functional Obsol	Average Average	02 S	Xtra Fixtres Total Rooms: Bath Style: Kitchen Style: FBM AREA BSMT GAR
WDK 5 28	94,643	COST/N Building Value New	Oil Hot Air-No Duc None 1 Bedroom	1132	Heat Fuel: Heat Type: AC Type: Ttl Bedrms: Ttl Bathrms: Ttl Half Rths:
	CONDO DATA Owne	Parcel Id 4021 Thoma Adjust Type Code Condo Fir	Wall Brd/Wood Pine/Soft Wood	09 02 1 -	Occupancy Interior Wall 1: Interior Wall 2: Interior Floor 1 Interior Floor 2
DAS 18	Cd Description	Element	Description Condominium Res Condo Below Average	55 05 02	Element Style: Model Grade Stories:
18	Element Cd Description	CONSTRUCT	CONSTRUCTION DETAIL	CONSTRUC	1