



**Cumberland County**  
Regional Assessing

## 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%

## **PROPERTY ASSESSMENT APPEAL – 25 Pond View Way**

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### **APPEAL PROCESS**

In accordance with Maine statutory law, 36 M.R.S.A. § 841, an abatement may only be granted if the Property Owner proves “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 solely 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**

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

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- 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 1/26<sup>th</sup> 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 1/26<sup>th</sup> 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. See Ex. #2. 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. See Ex. #2.

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



## PROPERTY ASSESSMENT APPEAL – 25 Pond View Way

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

- 1) The Sales Comparison approach 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 Income Analysis approach 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.



## **PROPERTY ASSESSMENT APPEAL – 25 Pond View Way**

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### **CONCLUSION**

The Assessor believes the assessment to be correct, and the Property Owner has not carried its burden of proof 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.

60 days = Monday, 11-4-2024

**RECEIVED**  
SEP 04 2024  
Cumberland County Regional Assessing  
25 Pearl St., Portland, ME 04101

### 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

Applicant: Anibella Properties, LLC

Property Owner: Anibella Properties, LLC Phone: (207) 939-4185

Mailing Address: 170 Warren Ave., Westbrook, ME 04092

Authorized Representative: Jeffrey Messer Phone: (207) 939-4185

Mailing Address: 170 Warren Ave., Westbrook, ME 04092

To the Assessing Department: In accordance with the provisions of Title 36 MSRA §841, I hereby make a written application for abatement of the assessed value of the property noted below.

**Real Estate:** Property Address: 25 Pond View Way, Casco, ME

Assessed Land Value: <u>346,500</u>	Tax Year: <u>2024-2025</u>
Assessed Building Value: <u>75,800</u>	Map <u>15</u> Lot <u>1-7</u>
Total Assessed Value: <u>\$ 422,300</u>	Owner's Opinion of Value: <u>\$ 241,300</u>

**Personal Property:** Business/Owner: \_\_\_\_\_

Personal Property Assessed Value: \_\_\_\_\_ Tax Year: \_\_\_\_\_

Owner's Opinion of Value: \_\_\_\_\_ Account #: \_\_\_\_\_

Reason(s) for Requesting Abatement: There are several inconsistencies with the property assessment of 25 Pond View Way that necessitates a tax abatement. First, no property has sold in the community for more than \$300,000. 28 Pond View sold in 2023 for \$300,000 and its current assessment is \$312,000 (\$81,800 building, \$231,000 land). It currently for sale at \$340,000 and (continued)

Jeffrey Messer \_\_\_\_\_ Manager  
Printed Name Signature Title

Mail Completed Application to:  
**County of Cumberland Regional Assessing Office**  
25 Pearl Street  
Portland, ME 04101

TEL: 207-699-2475

E-mail: assessor@cumberlandcounty.org

**EXHIBIT**  
#1

SECRET  
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.

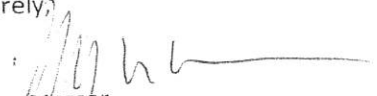
There is also a discrepancy on the acreage listed on the real estate tax bill for 25 Pond View Way. The acreage is listed at 0.17 acres, however, the deed suggests the acreage is 0.0255 acres, or only about 15% of the size Casco is assessing. Per my deed, the only land I own and control is a 5 foot envelope 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 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.

Sincerely,

  
Jeffrey Messer  
Manager  
Anibella Properties, LLC





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

*Maine*  
**Cumberland County**

November 4, 2024

Anibella Properties, LLC  
170 Warren Ave  
Westbrook, ME 04092

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

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

To whom it may concern,

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

**REASON: Overvaluation for April 1, 2024 Not Demonstrated**

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

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

Further, the acreage assignment is in accordance with the allocated interests identified in the Thomas Pond Cottage Condominium declaration. This declaration identifies the allocated interest for the subject (Unit 7) as 1/26<sup>th</sup> 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.

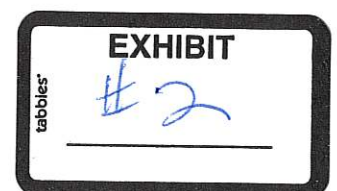
Finally, parcel MBLU 0015/0002/1 is not held in condominium ownership, but is rather a parcel held in fee simple, and is therefore not directly comparable. Lot 0015/0002/1 is assessed on a superior pricing schedule, having direct access to the water. It is also subject to negative pricing influences, 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



received  
KC. T/8/25

Post Dated 1/06/25

**CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW**

**APPLICATION FOR ABATEMENT OF PROPERTY TAXES**

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

NOTE: Application must **first** be made to the Assessor

1. NAME OF APPLICANT: Anibella Properties, LLC
2. ADDRESS OF APPLICANT: 170 Warren Ave., Westbrook, ME 04092
3. TELEPHONE NUMBER: 207-939-4185
4. NAME, ADDRESS AND TELEPHONE NUMBER OF ATTORNEY/AUTHORIZED AGENT, IF ANY: Jeffrey Messer, Manager, Anibella Properties, LLC  
\_\_\_\_\_  
\_\_\_\_\_
5. STREET ADDRESS OF PROPERTY: 25 Pond View Way MAP/LOT: 0015/0001-7
6. MUNICIPALITY IN WHICH PROPERTY IS LOCATED: Casco
7. ASSESSED VALUATION:

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

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









12/30/24

## **Application for Abatement of Property Taxes Section 14**

Dear Members of the Board,

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

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

### **Comparable Sales Evidence**

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

### **Disparity in Valuation**

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

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

### **Impact of Substantial Overvaluation**

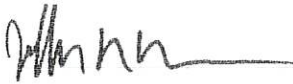
This inflated valuation results in a tax burden that is disproportionate to the fair market value of the property and creates a significant financial injustice for the taxpayer. Such overvaluation undermines the principles of equity and fairness in property taxation.

### **Request for Adjustment**

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

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

Respectfully submitted,

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

Jeffrey Messer  
Manager  
Anibella Properties, LLC

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT	
ANIBELLA PROPERTIES, LLC		4 Rolling			7 Waterfront	Description	Code
170 WARREN AVE						RESIDENTL	1020
WESTBROOK ME 04092		SUPPLEMENTAL DATA				RES LAND	1020
		AT Pctd ID	TG/F/L/O/S	ST MAP ID		Appraised	Assessed
		OLD DATA				75,800	75,800
		TAX CLAS				346,500	346,500
		CALLBAC					
		TG 1ST C					
		TG MOST					
		GIS ID	0015-0001-7	Assoc Pld#		Total	422,300
							422,300

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)	
ANIBELLA PROPERTIES, LLC		32678	0275	10-16-2015	Q	135,000	00	Year	Code
BEECHER, CHARLES E & ANDREA L		25702	0336	12-19-2007	U	155,000		2024	1020
					V			Assessed	Year
								75,800	2024
								346,500	1020
								Total	Total
								422,300	569,900
								Total	Total
								170,700	170,700

EXEMPTIONS		Amount	Code	Description	Number	Amount	Comm Int
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				
		Total	0.00				

ASSESSING NEIGHBORHOOD		Nbhd	Nbhd Name	Tracing	Batch
		0001	B		

THOMAS POND COTTAGE CONDOMINIUMS  
 CONDO DOCS BP 8018/133  
 PLAN BOOK 166 PAGE 11



BUILDING PERMIT RECORD						
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp
0016-174C	08-08-2017	CO	CO ISSUED			100
174BP	09-20-2016	AD	ADDITION	15,000		100
Comments: CO BP16-174-COMPLETE ADDTOKITCHEN/STORAGE&						

LAND LINE VALUATION SECTION										
Use Code	Description	Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.
1	1020 CONDO MDL-0				7.388 SF	5.21	3.00000	M	1.00	TPA
Notes										
Location Adjustmen										
Adj Unit P										
Land Value										
Total Card Land Units 0.17 AC										
Parcel Total Land Area 0.17										
Total Land Value 346,500										

APPRAISED VALUE SUMMARY									
Appraised Bldg. Value (Card)	Appraised Xf (B) Value (Bldg)	Appraised Ob (B) Value (Bldg)	Appraised Land Value (Bldg)	Special Land Value	Total Appraised Parcel Value				
75,800	0	0	346,500	0	422,300				
Valuation Method									
Exemptions									
Total Appraised Parcel Value 422,300									

VISIT / CHANGE HISTORY									
Date	Id	Type	Is	Cd	Purpose/Result				
06-14-2024	MK			41	Hearing - Data Change				
08-03-2023	LC			101	REVAL Measure Only				
03-22-2017	CK			03	Bldg Permit Insp				
05-23-2013	JJ			01	Measure 1st Visit				
05-02-2013	KL			15	Res Field Review				

**VISION**

CASCO, ME

3205



**CONSTRUCTION DETAIL**

**CONSTRUCTION DETAIL (CONTINUED)**

Element	Cd	Description	Element	Cd	Description
Style: 55		Condominium			
Model 05		Res Condo			
Grade 03		Average			
Stories: 1					
Occupancy 1		Wall Brd/Wood			
Interior Wall 1: 02					
Interior Wall 2: 09		Pine/Soft Wood			
Interior Floor 1					
Interior Floor 2		Oil			
Heat Fuel: 02		Hot Air-No Duc			
Heat Type: 03		None			
AC Type: 01		1 Bedroom			
Tl Bathrms: 01		1 Full			
Tl Half Bths: 1					
Xtra Fixtres: 0					
Total Rooms: 2		Average			
Bath Style: 02		Average			
Kitchen Style: 02					
FBM AREA					
BSMT GAR					

**CONDO DATA**

Parcel Id	4021	C	005	Owne
Thomas Pond		B	1	S
Adjust Type				
Condo Fir				100
Condo Unit				100

**COST / MARKET VALUATION**

Building Value New	108,223
Year Built	1940
Effective Year Built	1994
Depreciation Code	V/G
Remodel Rating	
Year Remodeled	
Depreciation %	30
Functional Obsol	
External Obsol	
Trend Factor	1
Condition	
Condition %	70
Percent Good	
Crs Sect Rchld	75,800
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

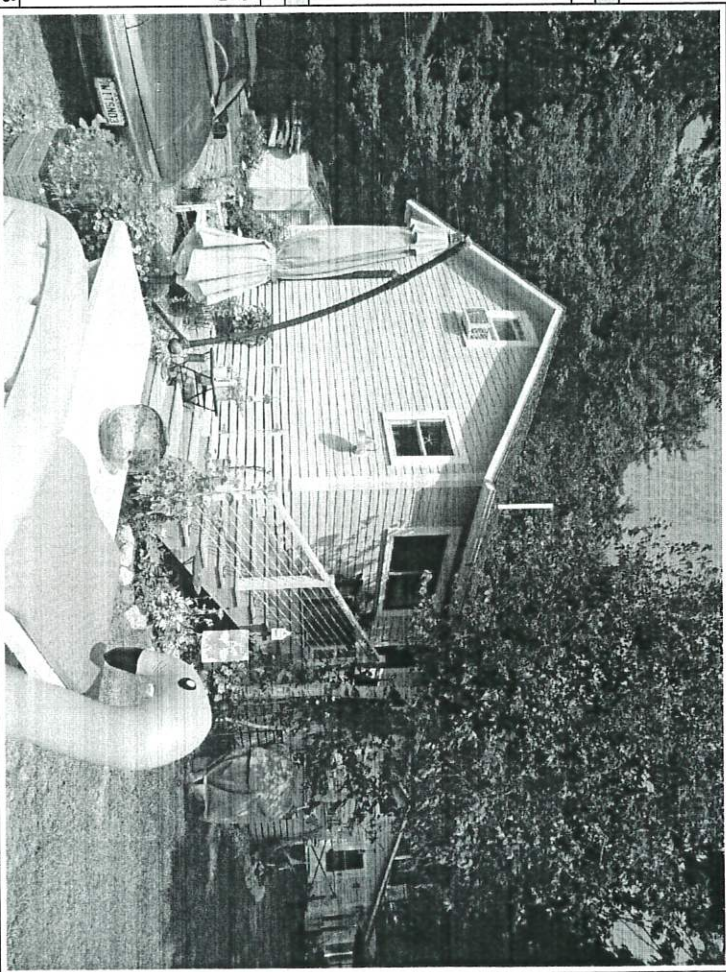
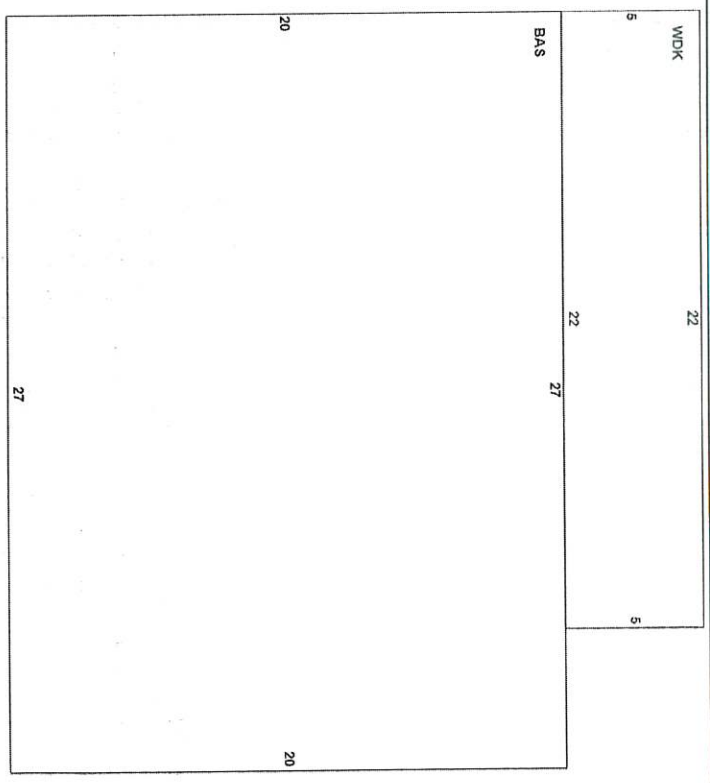
**OB - OUTBUILDING & YARD ITEM(S) / XF - BUILDING EXTRA FEATURES(B)**

Code	Description	L/B	Units	Unit Price	Yr Bit	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value

**BUILDING SUB-AREA SUMMARY SECTION**

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	540	540	540	185.32	100,073
WDK	Deck, Wood	0	110	17	28.64	3,150

Ttl Gross Liv / Lease Area	540	650	557	103,223
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**CONSTRUCTION DETAIL**

**CONSTRUCTION DETAIL (CONTINUED)**

Element	Cd	Description	Element	Cd	Description
Style: 55		Condominium			
Model 05		Res Condo			
Grade 03		Average			
Stories: 1					
Occupancy 1		Wall Brd/Wood			
Interior Wall 1: 02		K Pine/A Wd			
Interior Wall 2: 07		Pine/Soft Wood			
Interior Floor 1 09		Carpet			
Interior Floor 2 14		Electric			
Heat Fuel: 04		Electr Basebrd			
Heat Type: 07		None			
AC Type: 01		2 Bedrooms			
Tl Bedrooms: 02		1 Full			
Tl Bathrms: 1					
Tl Half Bths: 0					
Xtra Fixtues					
Total Rooms: 4		Average			
Bath Style: 02		Average			
Kitchen Style: 02					
FBM AREA					
BSMT GAR					

**CONDO DATA**

Parcel Id	4021	C	005	Owne
Thomas Pond	B	1	S	1
Adjust Type	Code	Description	Factor%	
Condo Flr			100	
Condo Unit			100	

**COST / MARKET VALUATION**

Building Value New	125,623
Year Built	1940
Effective Year Built	1988
Depreciation Code	A
Remodel Rating	
Year Remodeled	
Depreciation %	36
Functional Obsol	
External Obsol	
Trend Factor	1
Condition	
Condition %	
Percent Good	64
Cns Sect Rchld	80,400
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

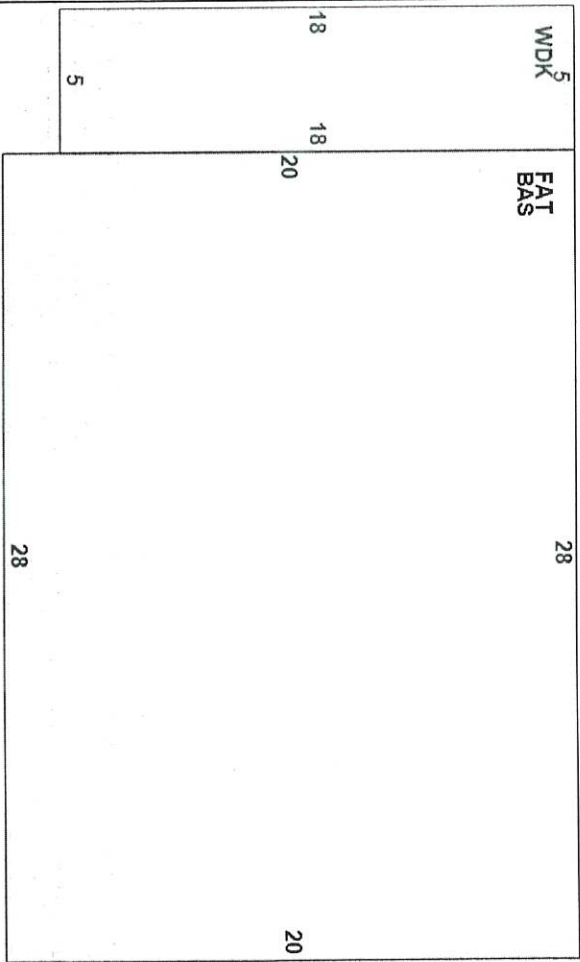
**OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)**

Code	Description	L/B	Units	Unit Price	Yr Bit	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
PAT1	PATIO-AVG	L	200	8.00	2023	E	90	A	1.00	1,400

**BUILDING SUB-AREA SUMMARY SECTION**

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	560	560	560	168.94	94,606
FAT	Attic, Finished	140	560	140	42.24	23,652
WDK	Deck, Wood	0	90	14	26.28	2,365

Ttl Gross Liv / Lease Area	700	1,210	714	120,623
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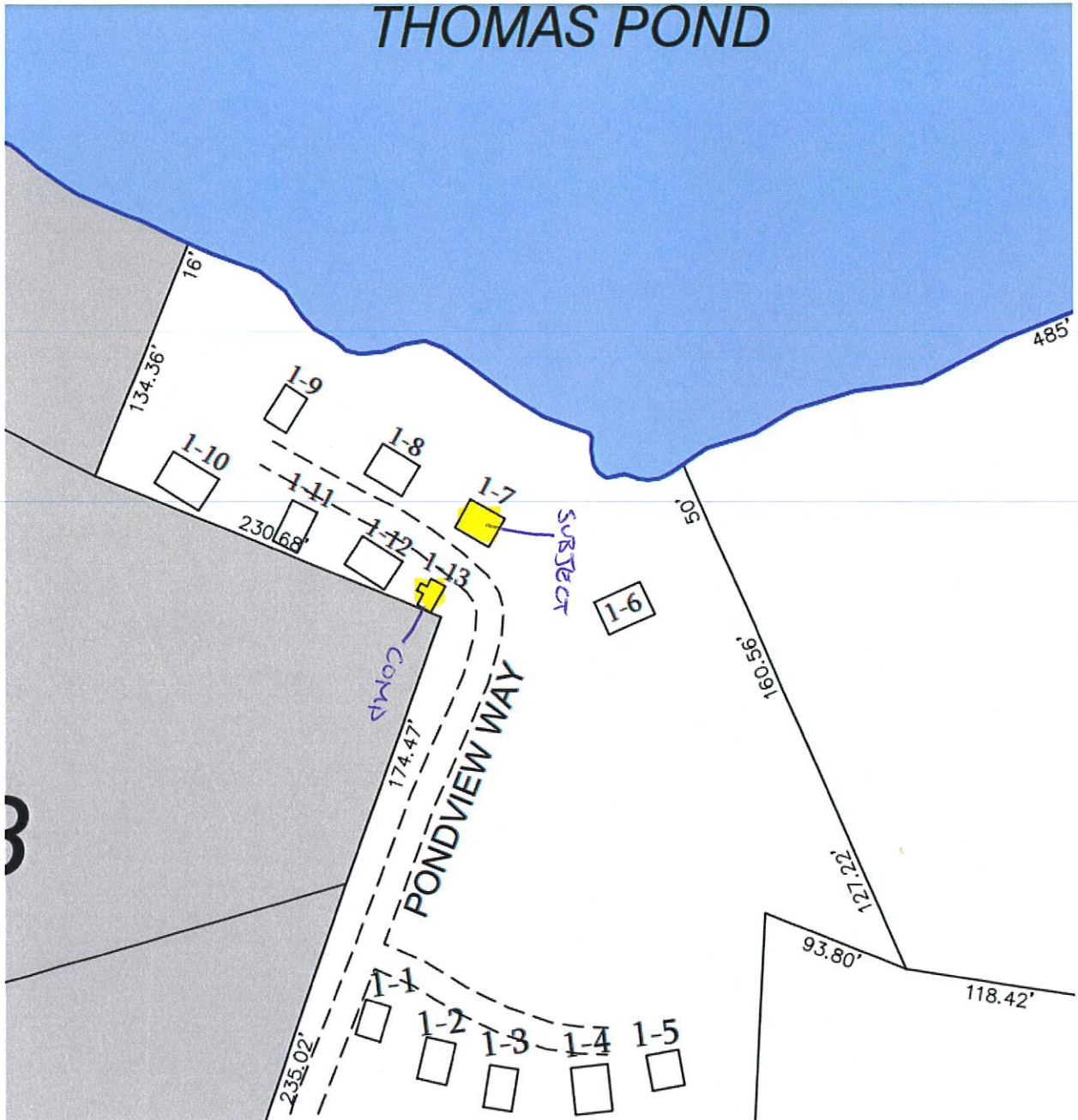


EXHIBIT  
#5

tabbles®

Casco  
10:29 AM

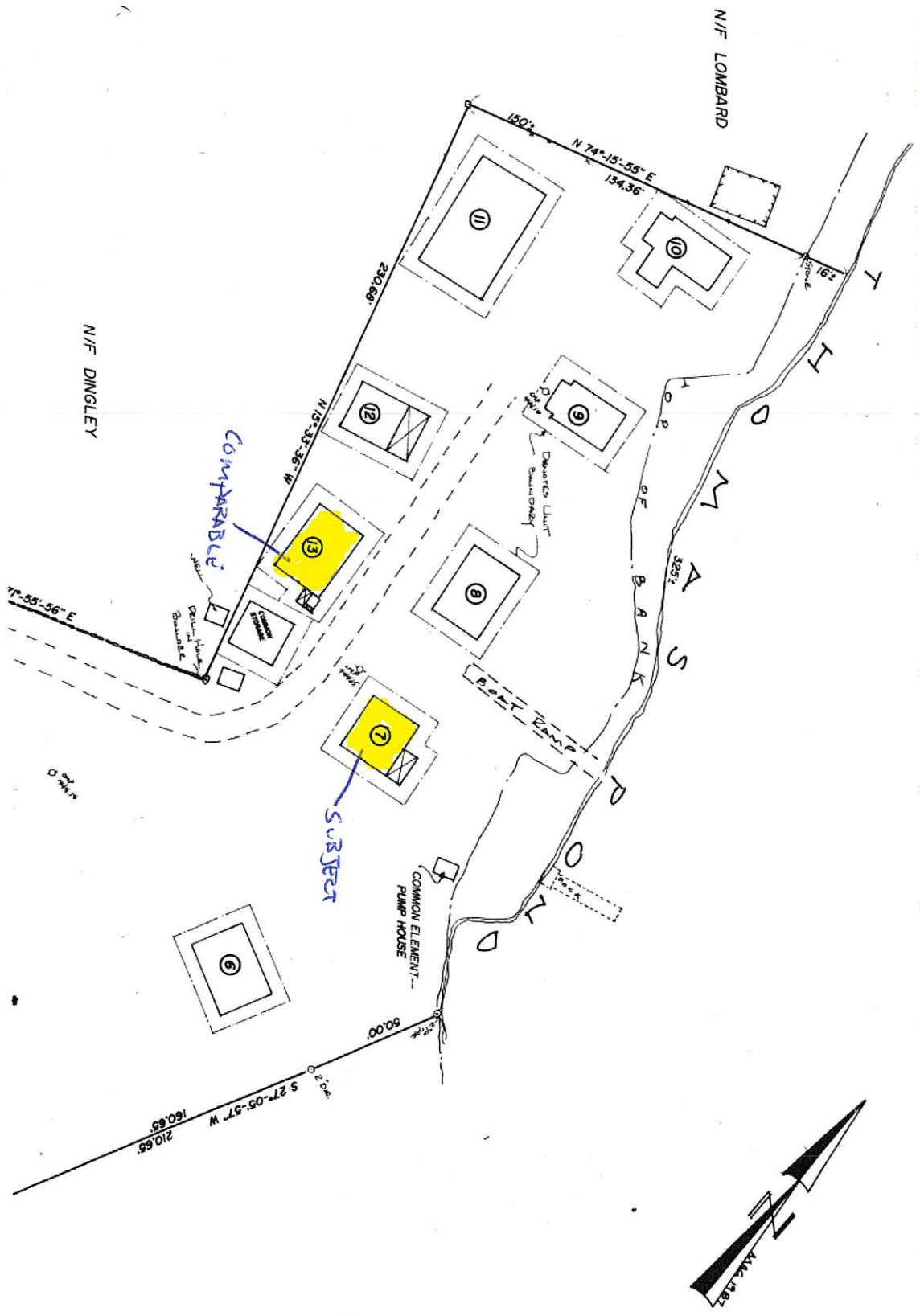
**Real Estate Tax Commitment Book - 9.770**  
2024 - 2025 Fiscal Year Tax

08/20/2024  
Page 291

Account Name & Address	Land	Building	Exemption	Assessment	Tax
1240 FERGUSON, SEAN R & HOLLY D 23 OLD FARM LN YARMOUTH ME 04096	346,100 Acres 0.17	204,800	0	550,900	5,382.29 2,691.15 (1) 2,691.14 (2)
23 POND VIEW WAY 0015-0001-6 B23898P0343					
1241 ANIBELLA PROPERTIES, LLC 170 WARREN AVE WESTBROOK ME 04092	346,500 Acres 0.17	75,800	0	422,300	4,125.87 2,062.94 (1) 2,062.93 (2)
25 POND VIEW WAY 0015-0001-7 B32678P0275					
1242 WOLFRAM, GERARD & COURTNEY JANE 19 BAY COLONY RD ASHLAND MA 01721	346,500 Acres 0.17	70,900	0	417,400	4,078.00 2,039.00 (1) 2,039.00 (2)
27 POND VIEW WAY 0015-0001-8 B21722P0137					
1243 FERGUSON, SEAN R & HOLLY D 23 OLD FARM LANE YARMOUTH ME 04096	346,500 Acres 0.17	56,700	0	403,200	3,939.26 1,969.63 (1) 1,969.63 (2)
29 POND VIEW WAY 0015-0001-9 B40191P39					
1248 GRIFFIN POLLAND, LAURIE A POLLAND, G MICHAEL PO BOX 164 SOUTH CASCO ME 04077	48,600 Acres 1.41	186,800	0	235,400	2,299.86 1,149.93 (1) 1,149.93 (2)
64 SOUTH CASCO VILLAGE 0015-0002 B39632P0335					



	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

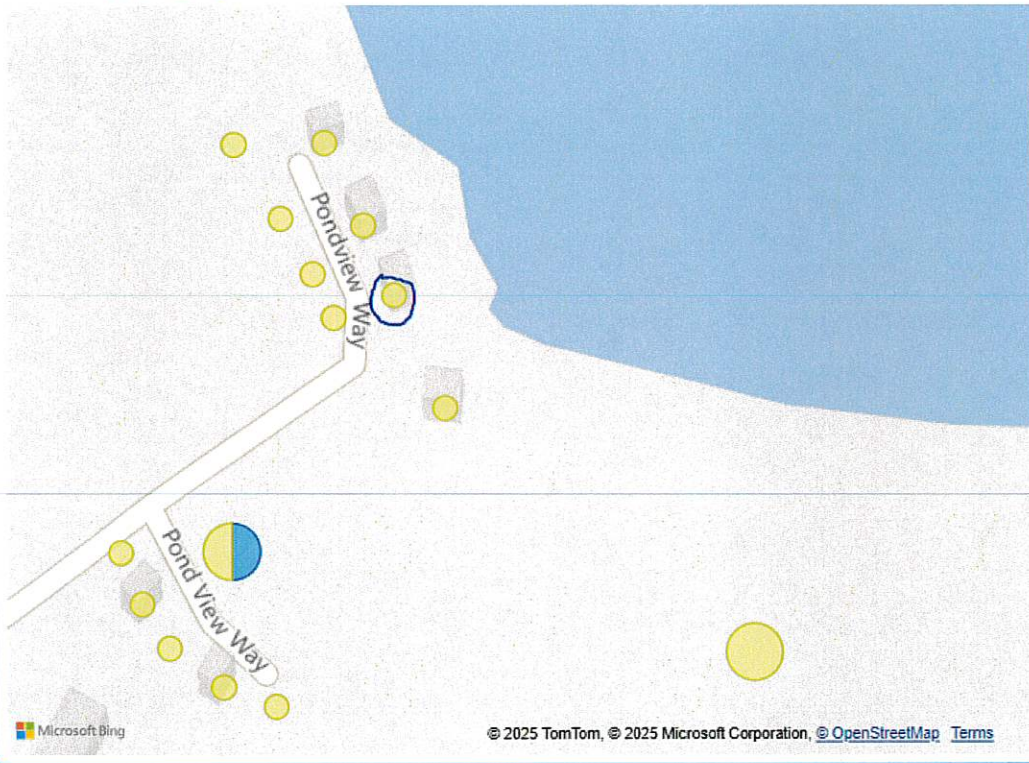


tables' EXHIBIT # 7



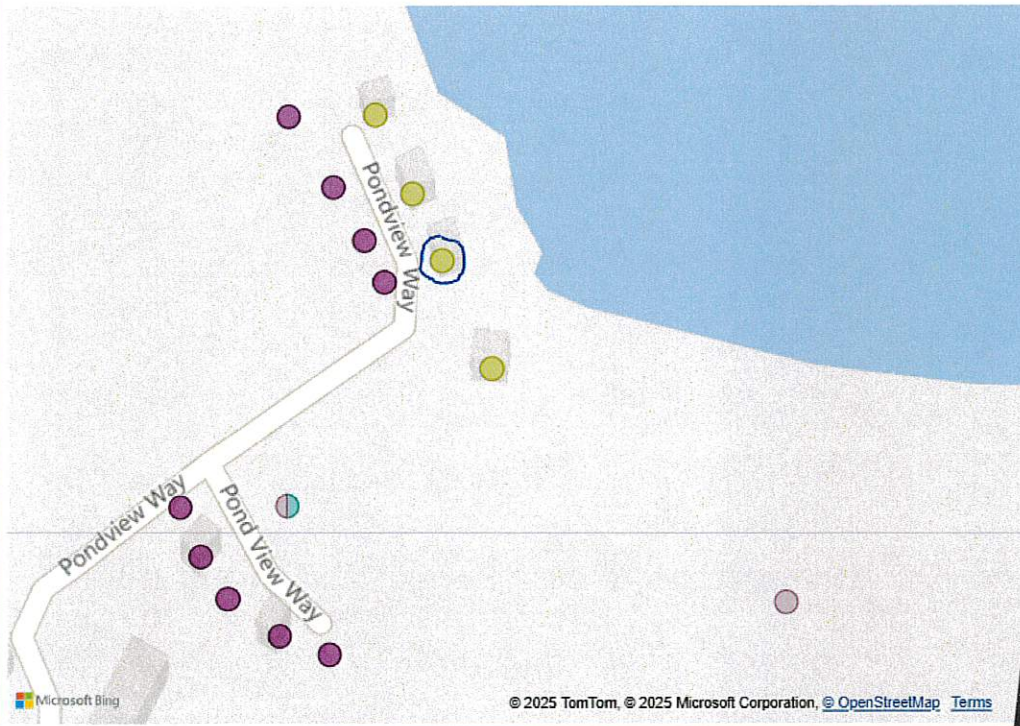
Bldg\_ First PID, First Use and Number of Land Lines by Site\_Index, Lat and Long

Site\_Index ● 0 ● 5 ● M



First PID by Nbhd, Lat and Long

Nbhd ● 40 ● 50 ● Blank in Vision ● ROO ● TP ● TPA



tabbies  
**EXHIBIT**  
#8A

Condition\_Factor ● 0.1 ● 0.25 ● 0.5 ● 0.75 ● 0.95 ● 1 ● 2

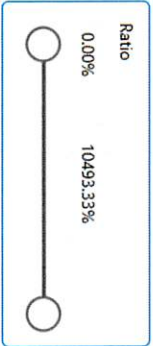
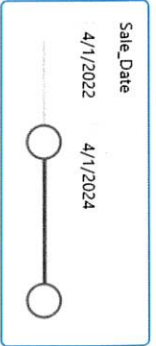


EXHIBIT  
# 8B





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



Map

All

Qualified

Q  U

Building Type

COMMERCIAL

**CONDO**

RESIDENTIAL

VACANT

Ratio Group

Between 85-100%

Description

CONDO MDL-05

0.4  
COD

1.78  
PRD

\$625,000  
Median Sale Price

\$490,000  
Average Sale Price

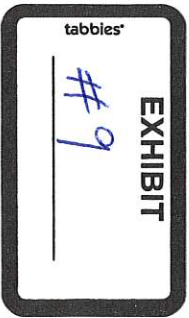
\$543,300  
Median Assessed Value

\$428,100  
Average Assessed Value

3  
Number of Sales

**87.6%**  
Median Ratio

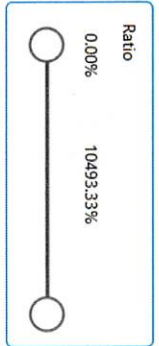
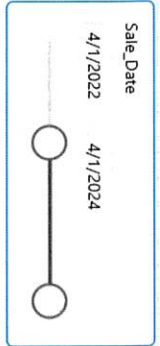
Description	Vision Link	First Lbhd	Ratio	Median Sale Price	First Improved	First Qualified
CONDO MDL-05		50	87.60%	\$625,000	1	Q
23 CONDO RIDGE RD #8	<a href="#">↻</a>	50	87.95%	\$220,000	1	Q
27 WHITE PINE LN	<a href="#">↻</a>	MDW	87.60%	\$625,000	1	Q
32 WHITE PINE LN	<a href="#">↻</a>	MDW	86.93%	\$625,000	1	Q
<b>Total</b>		<b>50</b>	<b>87.60%</b>	<b>\$625,000</b>	<b>1</b>	<b>Q</b>







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



10.2  
COD

1.78  
PRD

\$385,000  
Median Sale Price

\$523,459  
Average Sale Price

\$361,900  
Median Assessed Value

\$499,018  
Average Assessed Value

17  
Number of Sales

98.3%  
Median Ratio

Map

Multiple ...

Qualified

Q  U

Building Type

CONDO

RESIDENTIAL

VACANT

Ratio Group

Between 100-125%

Between 70-95%

Between 85-100%

Description

CONDO MDL-05

MOBILE MDL-02

RES ACINDV MDL-00

SFR INLAW MDL-01

SFR LF MDL-01

SINGLE FAMILY

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







**CONSTRUCTION DETAIL**

**CONSTRUCTION DETAIL (CONTINUED)**

Element	Cd	Description	Element	Cd	Description
Style: 55		Condominium			
Model 05		Res Condo			
Grade 06		Good			
Stories: 1.5					
Occupancy 1		Drywall/Sheet			
Interior Wall 1: 05					
Interior Wall 2: 12		Hardwood			
Interior Floor 1: 11		Ceram Clay Ttl			
Interior Floor 2: 03		Gas			
Heat Fuel: 05		Hot Water			
Heat Type: 02		Heat Pump			
AC Type: 03		3 Bedrooms			
Ttl Bathrms: 2		2 Full			
Ttl Half Bths: 0					
Xtra Fixres: 3					
Total Rooms: 5		Modern			
Bath Style: 03		Modern			
Kitchen Style: 03					
FBM AREA					
BSMT GAR					

CONDO DATA			
Parcel Id	4021	C 005	Owne
Thomas Pond	B 1	S 1	
Adjust Type	Code	Description	Factor%
Condo Fir			100
Condo Unit			100

COST / MARKET VALUATION	
Building Value New	280,583
Year Built	1940
Effective Year Built	1997
Depreciation Code	E
Remodel Rating	G
Year Remodeled	2021
Depreciation %	27
Functional Obsol	
External Obsol	
Trend Factor	1
Condition	
Condition %	
Percent Good	73
Cns Sect Rcnld	204,800
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

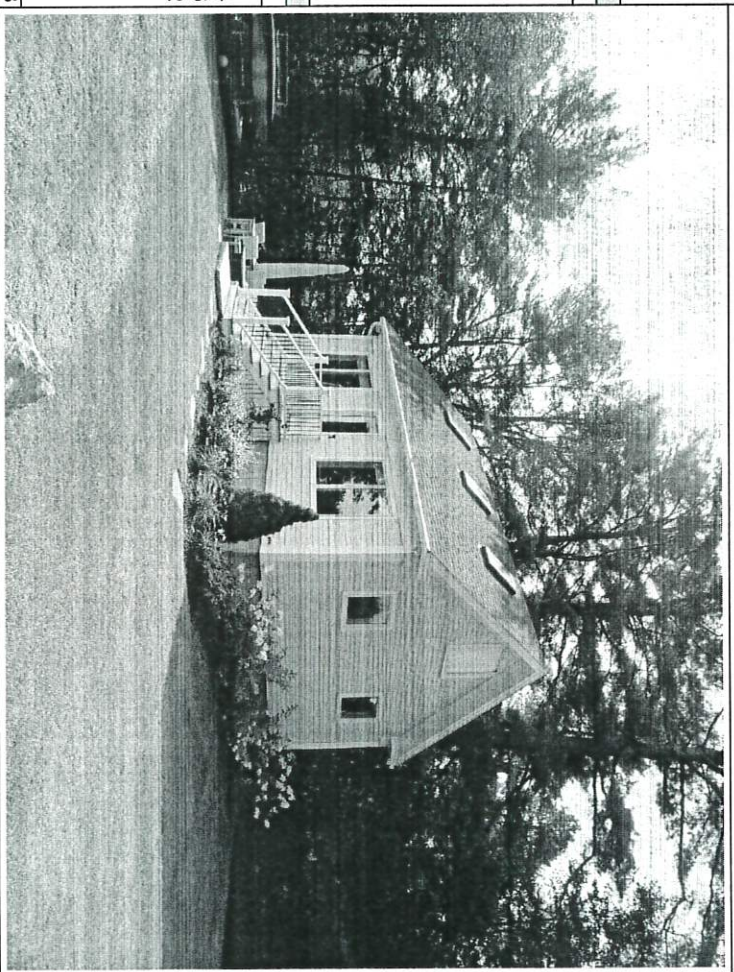
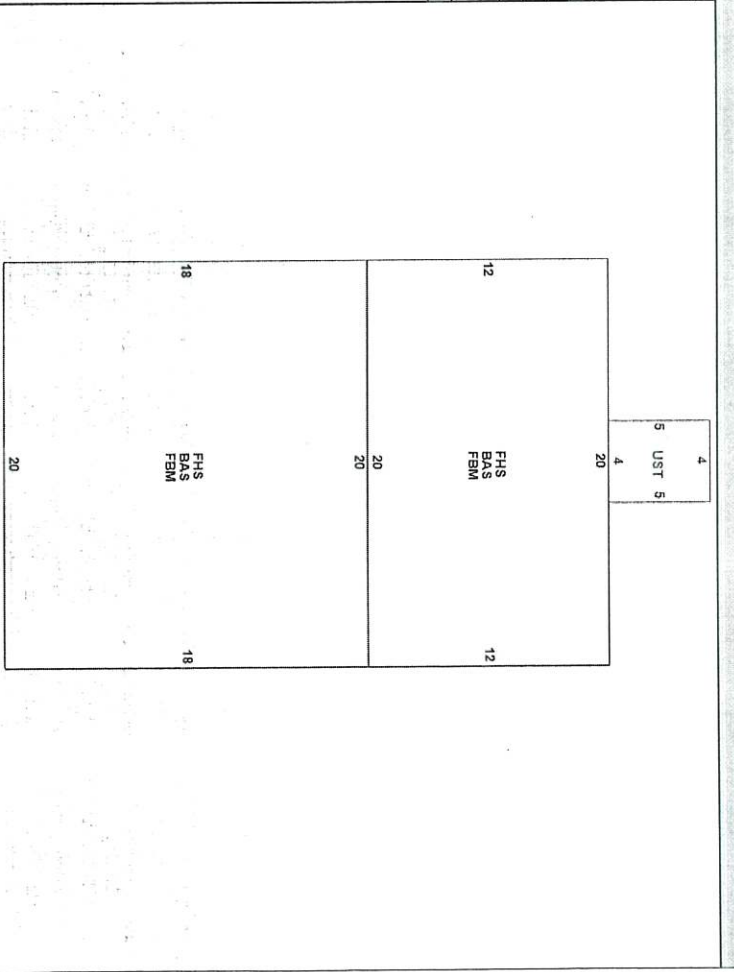
**OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)**

Code	Description	L/B	Units	Unit Price	Yr Bit	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value

**BUILDING SUB-AREA SUMMARY SECTION**

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	600	600	600	228.85	137,311
FBM	Basement, Finished	0	600	240	91.54	54,924
FHS	Half Story, Finished	300	600	300	114.43	68,656
UST	Utility, Storage, Unfinished	0	20	7	80.10	1,602

Ttl Gross Liv / Lease Area	900	1,820	1,147	262,493
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**CONSTRUCTION DETAIL**

**CONSTRUCTION DETAIL (CONTINUED)**

Element	Cd	Description	Element	Cd	Description
Style: 55		Condominium			
Model 05		Res Condo			
Grade 02		Below Average			
Stories: 1					
Occupancy 1		Wall Brd/Wood			
Interior Wall 1: 02					
Interior Wall 2: 09		Pine/Soft Wood			
Interior Floor 1					
Interior Floor 2		Oil			
Heat Fuel: 02		Hot Air-No Duc			
Heat Type: 03		None			
AC Type: 01		1 Bedroom			
Til Bedrms: 01		1 Full			
Til Bathrms: 1					
Xtra Half Bths: 0					
Total Rooms: 2		Average			
Bath Style: 02		Average			
Kitchen Style: 02					
FBM AREA					
BSMT GAR					

**CONDO DATA**

Parcel Id	4021	C	005	Owne
Adjust Type	Thomas Pond	B	1	S
Condo Fir				
Condo Unit				

**COST / MARKET VALUATION**

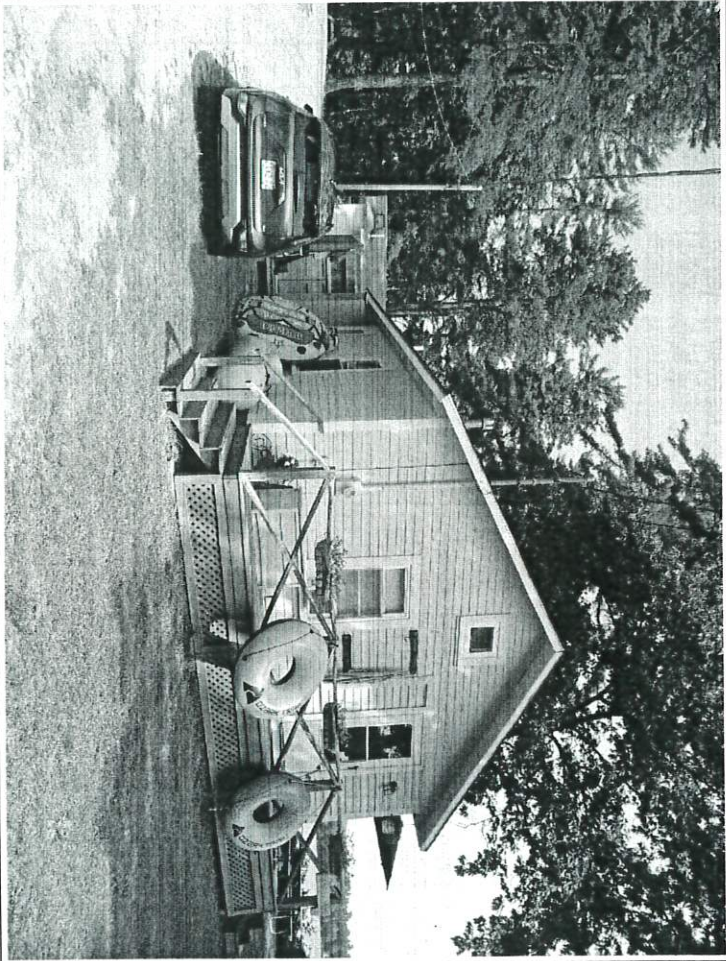
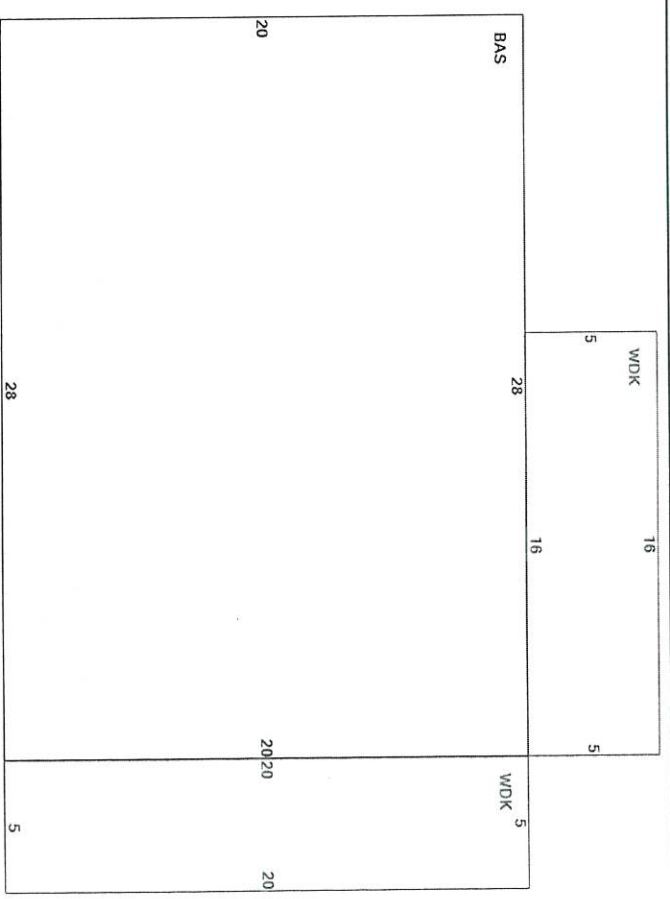
Building Value New	100,254
Year Built	1940
Effective Year Built	1991
Remodel Code	G
Year Remodeled	
Depreciation %	33
Functional Obsol	
External Obsol	
Trend Factor	1
Condition	
Condition %	67
Percent Good	
Cns Sect: Rchld	67,200
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

**OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)**

Code	Description	LB	Units	Unit Price	Yr Blt	Cond.	Cd	% Gd	Grade	Grade Adj.	Appr. Value
FPL1	FIREPLACE 1	B	1	5500.00	1980			67		0.00	3,700

**BUILDING SUB-AREA SUMMARY SECTION**

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	560	560	560	163.13	91,350
WDK	Deck, Wood	0	180	27	24.47	4,404
Ttl Gross Liv / Lease Area		560	740	587		95,754





CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT		VISION	
FERGUSON, SEAN R & HOLLY D		4 Rolling			7 Waterfront	Description	Code		Appraised
23 OLD FARM LN						RESIDENTL	1020	55,600	55,600
YARMOUTH ME 04096						RES LAND	1020	346,500	346,500
						RESIDENTL	1020	1,100	1,100
AT Prci ID OLD DATA TAX CLAS CALLBAC TG 1ST C TG MOST GIS ID 0015-0001-9									
Assoc Pld# 0015-0001-9									
Total 403,200								403,200	403,200

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)					
FERGUSON, SEAN R & HOLLY D		40191	06-09-2023	U	I	0	1B	Year	Code	Assessed	Year	Code	Assessed
29 POND VIEW WAY, LLC		36984	07-27-2020	U	Q	230,000	00	2024	1020	55,600	2023	1020	22,400
ZUTTER, BRIANA		31169	11-12-2013	U	I	0	1A		1020	346,500		1020	135,900
ZUTTER, BRIAN A & ALLISON C		25338	06-29-2007	U	V	173,000			1020	1,100		1020	300
Total						403,200	Total	547,600	Total	158,600			

EXEMPTIONS		Description	Amount	Code	Description	Number	Amount	Comm Int
Total		0.00						

ASSESSING NEIGHBORHOOD		Nbhd	Nbhd Name	Tracing	Batch
Total		0001	B		



BUILDING PERMIT RECORD		Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
Total Appraised Parcel Value		403,200								

LAND LINE VALUATION SECTION		Use Code	Description	Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value
Total Card Land Units		1	CONDO MDL-0				7,388 SF	5.21	3.00000	M	1.00	TPA	3.000		1.0000	46.9	346,500
Total Land Area		Total Land Value 346,500															

APPRAISED VALUE SUMMARY		Appraised Bldg. Value (Card)	Appraised Xr (B) Value (Bldg)	Appraised Ob (B) Value (Bldg)	Appraised Land Value (Bldg)	Special Land Value	Total Appraised Parcel Value
Total		55,600	1,100	346,500	0	403,200	

VISIT / CHANGE HISTORY		Date	Id	Type	Is	Cd	Purpose/Result
Total Appraised Parcel Value		06-24-2024	BS			40	Hearing - No Change
		08-03-2023	LC			101	REVAL Measure Only
		09-13-2013	KL			41	Hearing - Data Change
		05-23-2013	JJ			01	Measure 1st Visit
		05-02-2013	KL			15	Res Field Review



**CONSTRUCTION DETAIL**

**CONSTRUCTION DETAIL (CONTINUED)**

Element	Cd	Description	Element	Cd	Description
Style: 55		Condominium			
Model 05		Res Condo			
Grade 02		Below Average			
Stories: 1					
Occupancy 1					
Interior Wall 1: 02		Wall Brd/Wood			
Interior Wall 2: 09		Pine/Soft Wood			
Interior Floor 1					
Interior Floor 2					
Heat Fuel: 04		Electric			
Heat Type: 07		Electr Basebrd			
AC Type: 01		None			
Tl Bedrms: 01		1 Bedroom			
Tl Bathrms: 1		1 Full			
Xtra Fixres: 0					
Total Rooms: 2		Average			
Bath Style: 02		Average			
Kitchen Style: 02					
FBM AREA					
BSMT GAR					

**CONDO DATA**

Parcel Id	4021	C	005	Owne
Thomas Pond	B	1	S	1
Adjust Type	Code	Description	Factor%	
Condo Flr			100	
Condo Unit			100	

**COST / MARKET VALUATION**

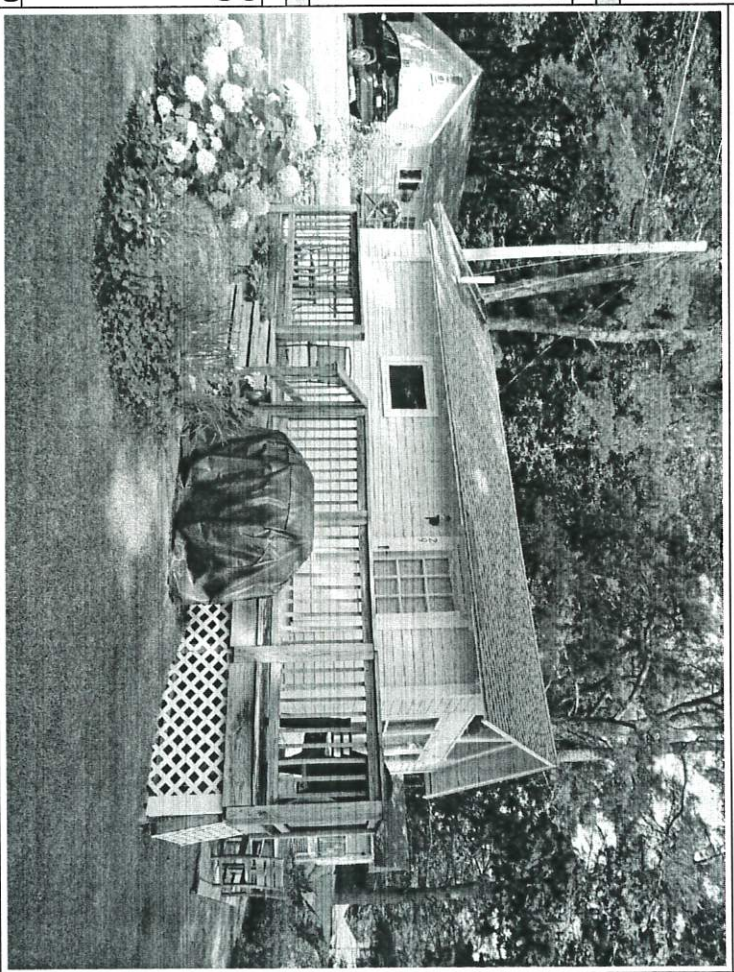
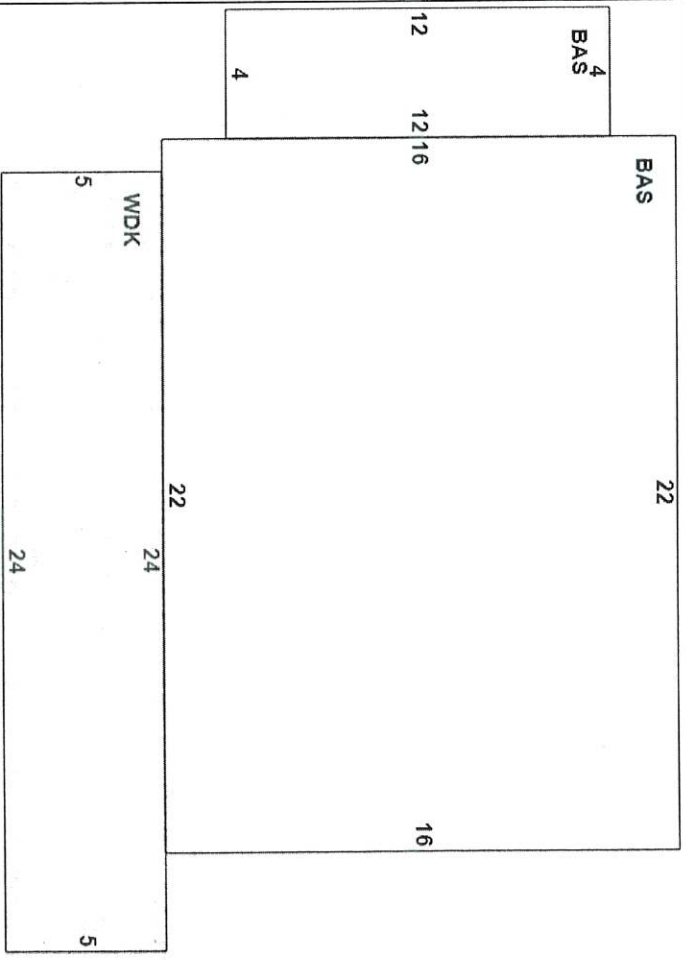
Building Value New	82,990
Year Built	
Effective Year Built	1940
Depreciation Code	G
Remodel Rating	
Year Remodeled	
Depreciation %	33
Functional Obsol	
External Obsol	
Trend Factor	1
Condition	
Condition %	
Percent Good	67
Cns Sect Rcnld	
Dep % Ovr	55,600
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

**OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)**

Code	Description	L/B	Units	Unit Price	Yr Bit	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
WDK	WOOD DECK	L	60	35.00	2013		50		0.00	1,100

**BUILDING SUB-AREA SUMMARY SECTION**

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	400	400	400	187.78	75,110
WDK	Deck, Wood	0	120	18	28.17	3,380
Ttl Gross Liv / Lease Area		400	520	418		78,490





CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT		VISION		
EDGAR, MICHAEL J M & CARLYN L		4 Rolling			7 Waterfront	Description	Code		Appraised	Assessed
7 DUNN ESTS					SUPPLEMENTAL DATA		RESIDENTL	1020	71,600	71,600
SCARBOROUGH ME 04074-8430					TG/FU/OS ST MAP ID		RES LAND	1020	231,000	231,000
GIS ID 0015-0001-10		Assoc Pld#			Total			302,600	302,600	302,600

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)						
EDGAR, MICHAEL J M & CARLYN L		29167	0047	12-01-2011	Q	1	183,000	00	Year	Code	Assessed	Year	Code	Assessed
PALLAS, RAY R + PAMELA E		0	0		U	V	0	1	2024	1020	71,600	2024	1020	2023
Total						0.00			2024	1020	231,000	1020	1020	135,900
Total						302,600			Total	Total	562,500	Total	Total	166,200

EXEMPTIONS		Amount	Code	Description	Number	Amount	Comm Int	APPRAISED VALUE SUMMARY	
Nbhhd 0001				B		Tracing		Appraised Bldg. Value (Card)	
Nbhhd Name				B		Tracing		Appraised Xr (B) Value (Bldg)	
Batch								Appraised Ob (B) Value (Bldg)	
Total								Appraised Land Value (Bldg)	
Total								Special Land Value	
Total								Total Appraised Parcel Value	
Total								Valuation Method	
Total								Exemptions	
Total								Total Appraised Parcel Value	
Total								Total Appraised Parcel Value	

BUILDING PERMIT RECORD		Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
Permit Id									
Date									
Id									
Type									
Is									
Cd									
Purpose/Result									
Date									
Id									
Type									
Is									
Cd									
Purpose/Result									
Date									
Id									
Type									
Is									
Cd									
Purpose/Result									

LAND LINE VALUATION SECTION		Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhhd.	Nbhhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value
B Use Code															
Description															
Zone															
Dist															
Land Type															
Land Units															
Unit Price															
Size Adj															
Site Index															
Cond.															
Nbhhd.															
Nbhhd. Adj															
Notes															
Location Adjustmen															
Adj Unit P															
Land Value															

VISIT / CHANGE HISTORY		Date	Id	Type	Is	Cd	Purpose/Result
Date							
Id							
Type							
Is							
Cd							
Purpose/Result							
Date							
Id							
Type							
Is							
Cd							
Purpose/Result							



VISION

Total Card Land Units 0.17 AC Parcel Total Land Area 0.17 Total Land Value 231,000



**CONSTRUCTION DETAIL**

**CONSTRUCTION DETAIL (CONTINUED)**

Element	Cd	Description	Element	Cd	Description
Style: 55		Condominium			
Model: 05		Res Condo			
Grade: 02		Below Average			
Stories: 1					
Occupancy: 1					
Interior Wall 1: 02		Wall Brd/Wood			
Interior Wall 2: 09		Pine/Soft Wood			
Interior Floor 1: 02		Oil			
Interior Floor 2: 02		Hot Air-No Duc			
Heat Fuel: 03		None			
Heat Type: 01		2 Bedrooms			
AC Type: 02		1 Full			
Tl Bathrms: 01					
Tl Bathrms: 1					
Tl Half Bths: 0					
Xtra Fixres: 3		Average			
Total Rooms: 02		Average			
Bath Style: 02					
Kitchen Style: 02					
FBM AREA: 02					
BSMT GAR: 02					

**CONDO DATA**

Parcel Id	4021	C/005	Owne
	Thomas Pond	B 1	S 1
Adjust Type	Code	Description	Factor%
Condo Flr			100
Condo Unit			100

**COST / MARKET VALUATION**

Building Value New	106,870
Year Built	1940
Effective Year Built	1991
Depreciation Code	G
Remodel Rating	
Year Remodeled	
Depreciation %	33
Functional Obsol	
External Obsol	
Trend Factor	1
Condition	
Condition %	
Percent Good	67
Cns Sect Rcnld	
Dep % Ovr	71,600
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

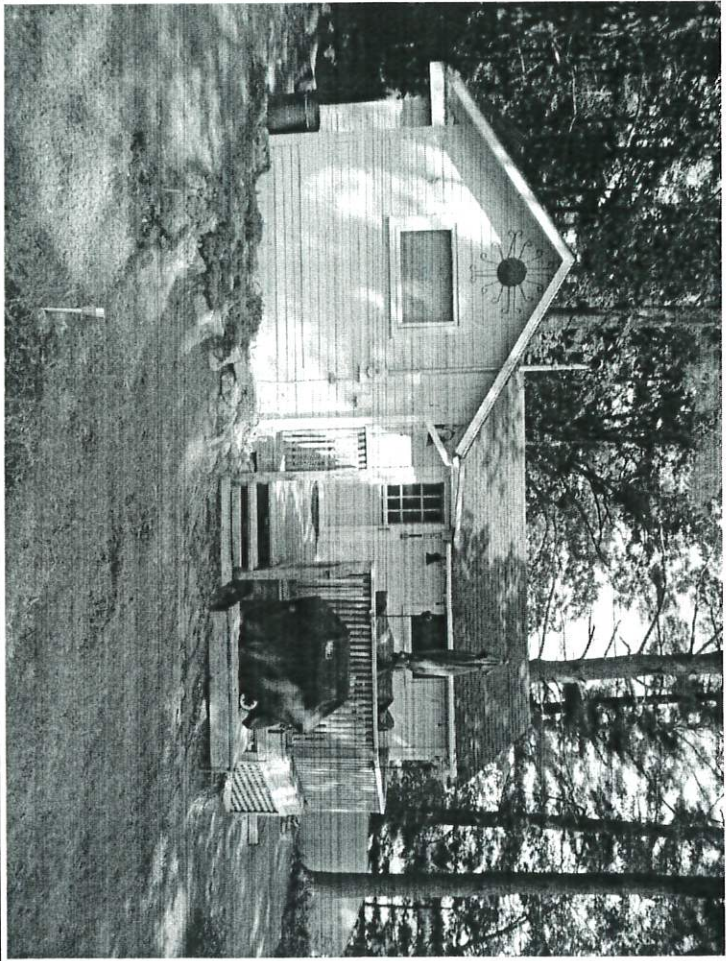
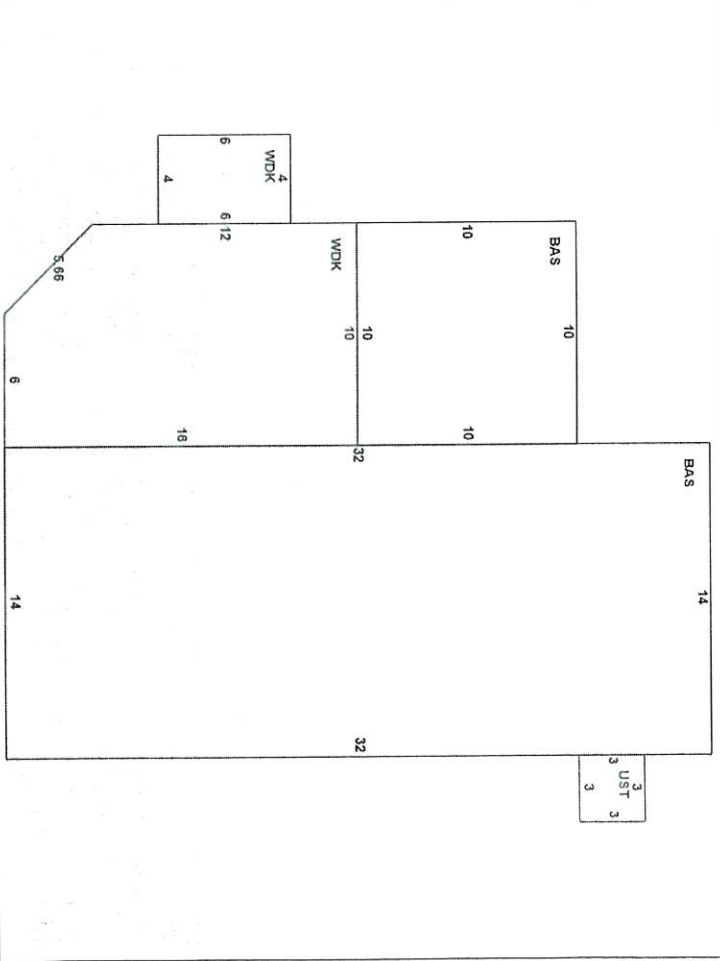
**OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)**

Code	Description	L/B	Units	Unit Price	Yr Bit	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value

**BUILDING SUB-AREA SUMMARY SECTION**

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	548	548	548	177.42	97,225
UST	Utility, Storage, Unfinished	0	9	3	59.14	532
WDK	Deck, Wood	0	176	26	26.21	4,613

Ttl Gross Liv / Lease Area	548	733	577	102,370
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**CONSTRUCTION DETAIL**

**CONSTRUCTION DETAIL (CONTINUED)**

Element	Cd	Description	Element	Cd	Description
Style: 55		Condominium			
Model 05		Res Condo			
Grade 02		Below Average			
Stories: 1					
Occupancy 1					
Interior Wall 1: 02		Wall Brd/Wood			
Interior Wall 2: 09		Pine/Soft Wood			
Interior Floor 1					
Interior Floor 2					
Heat Fuel: 01		None/Coal/Wood			
Heat Type: 01		None			
AC Type: 01		None			
Ttl Bathrms: 02		2 Bedrooms			
Ttl Half Bths: 1		1 Full			
Xtra Fixtres: 4		Average			
Total Rooms: 4		Average			
Bath Style: 02					
Kitchen Style: 02					
FBM AREA					
BSMT GAR					

**CONDO DATA**

Parcel Id	4021	C	005	Owne
Thomas Pond				
Adjust Type				
Code				
Description				
Factor%				
Condo Flr				
Condo Unit				

**COST / MARKET VALUATION**

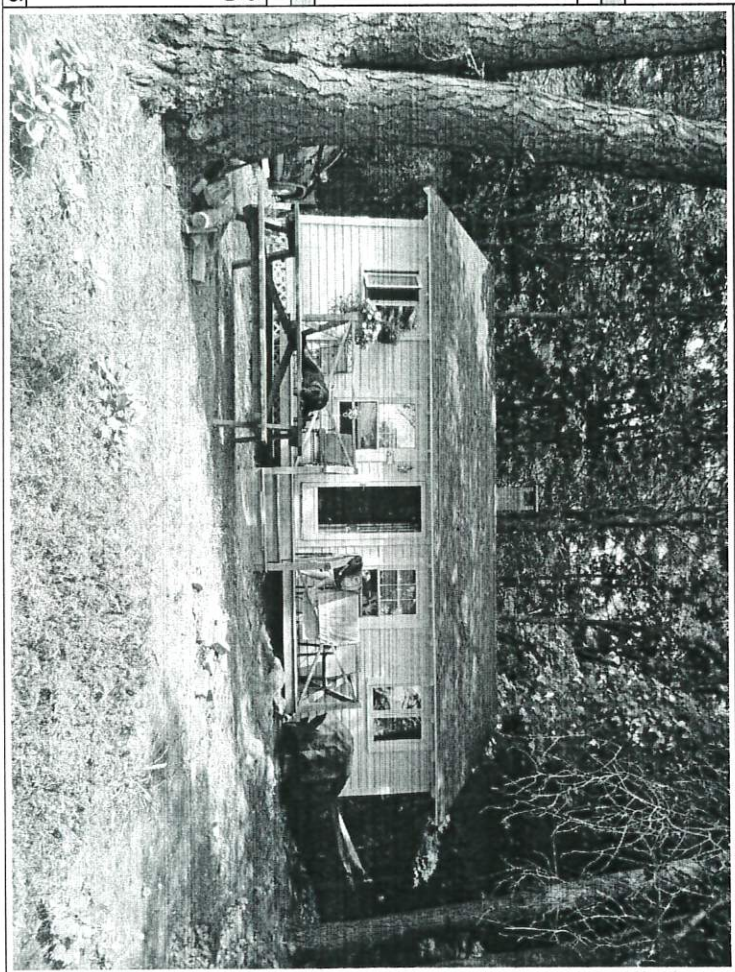
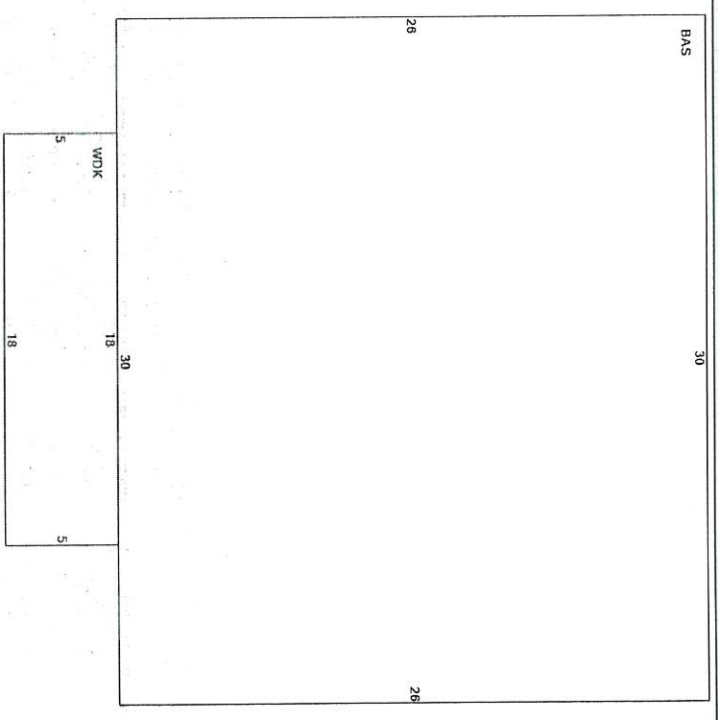
Building Value New	131,426
Year Built	1940
Effective Year Built	1991
Depreciation Code	G
Remodel Rating	
Year Remodeled	
Depreciation %	33
Functional Obsol	
External Obsol	
Trend Factor	1
Condition	
Condition %	
Percent Good	67
Cns Sect Rchld	88,100
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

**OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)**

Code	Description	LB	Units	Unit Price	Yr Bit	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value

**BUILDING SUB-AREA SUMMARY SECTION**

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	780	780	780	156.46	122,036
WDK	Deck, Wood	0	90	14	24.34	2,190
Ttl Gross Liv / Lease Area		780	870	794		124,226









**CONSTRUCTION DETAIL**

**CONSTRUCTION DETAIL (CONTINUED)**

Element	Cd	Description	Element	Cd	Description
Style: 55		Condominium			
Model 05		Res Condo			
Grade 02		Below Average			
Stories: 1					
Occupancy 1					
Interior Wall 1: 02		Wall Brd/Wood			
Interior Wall 2: 09		Pine/Soft Wood			
Interior Floor 1					
Interior Floor 2					
Heat Fuel: 02		Oil			
Heat Type: 03		Hot Air-No Duc			
AC Type: 01		None			
Til Bedrms: 01		1 Bedroom			
Til Bathrms: 1		1 Full			
Xtra Fixtues: 0					
Total Rooms: 3		Average			
Bath Style: 02		Average			
Kitchen Style: 02					
FBM AREA					
BSMT GAR					

CONDO DATA			
Parcel Id	4021	C 005	OWNE
Thomas Pond		B 1	S 1
Adjust Type	Code	Description	Factor%
Condo Flr			100
Condo Unit			100

COST / MARKET VALUATION	
Building Value New	94,643
Year Built	
Effective Year Built	1940
Depreciation Code	1988
Remodel Rating	A
Year Remodeled	
Depreciation %	36
Functional Obsol	
External Obsol	
Trend Factor	1
Condition	
Condition %	
Percent Good	64
Cns Sect Rchld	60,600
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

**OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)**

Code	Description	L/B	Units	Unit Price	Yr Bit	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
FPL1	FIREPLACE 1	B	1	5500.00	1977		64		0.00	3,500

**BUILDING SUB-AREA SUMMARY SECTION**

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	504	504	504	170.08	85,721
WDK	Deck, Wood	0	170	26	26.01	4,422
Ttl Gross Liv / Lease Area		504	674	530		90,143

