



Cumberland County
Board of Assessment Review
Meeting Agenda - Final

Meeting Location: 27 Northport Drive, Portland ME 04103

BAR Hearings are scheduled upon request and open to the public.

Tuesday, April 7, 2026

5:00 PM

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

CALL TO ORDER

The Board may ask questions during each appeal. After the appeal is presented the Board may continue to deliberate or may close the hearing and continue deliberations for 60 days from the date of the appeal or longer if a Taxpayer Extension of Time has been completed by the applicant.

After a decision is reached, the Secretary for the Board shall issue a written decision for each appeal and send to the applicant, the assessor and the Cumberland County Commissioners within 10 days.

If the Board fails to give written notice of its decision within 60 days of the date the application was filed, unless the applicant agrees in writing to further delay, the application is deemed denied and the applicant may appeal to the Superior Court as if there had been a written denial.

ROLL CALL

APPROVAL OF MINUTES

[BAR 26-001](#) Approval of the minutes, August 20, 2025, meeting of the Board of Assessment Review.

Attachments: [BAR Minutes August 20, 2025 Draft](#)

NEW BUSINESS

[BAR 26-002](#) Annual appointment of the Chair and Secretary for the Board of Assessment.

[BAR 26-003](#) Appeal for 2025 - 26 Tax Abatement request for 22 Zakelo Island Rd, Harrison Maine, MAP-Lot 21-0106-07 by Paul and Toni Goode.

Attachments: [Appeal 22 Zakelo Island Rd Harrison](#)
[Appraisal 22 Zakelo Island Rd Harrison](#)
[Exhibit 22 Zakelo Island Rd Harrison](#)
[Town Denial 22 Zakelo Island Rd Harrison](#)
[Assessor 01. Narrative](#)
[Assessor 02. Exhibit 1 - Sales](#)
[Assessor 03. Exhibit 2 - Comparison Charts](#)

[BAR 26-004](#) Appeal for 2025 - 26 Tax Abatement Request for 475 Cape Monday Rd, Harrison, ME, MAP/Lot 0013/0055 by Lawrence and Aileen Makovich.

Attachments: [Appeal 475 Cape Monday Rd Harrison](#)
[Town Abatement 475 Cape Monday Rd Harrison Appeal](#)
[Town Denial 475 Cape Monday Rd Harrison Appeal](#)
[Assessor 01. Narrative 475 Cape Monday](#)
[Assessor 02. Exhibit 1 - Maps 475 Cape Monday](#)
[Assessor 03. Exhibit 2 - Comparison 475 Cape Monday](#)
[Assessor 04. .Exhibit 3 - Valuation Reports](#)

NEXT MEETING: To be determined.

ADJOURNMENT