



Cumberland County

Board of Assessment Review

Meeting Minutes - Final

27 Northport Dr
Portland, ME 04103

Meeting Location: 27 Northport Drive, Portland ME 04103

Tuesday, April 7, 2026

5:00 PM

Sebago Meeting Room
27 Northport Dr
Portland, ME 04103

CALL TO ORDER

The Board of Assessment Review met for their meeting at 27 Northport Drive, Portland, in the Sebago Lake Conference Room, the meeting was called to Order by Chair Ed Getty at 5:00 p.m.

ROLL CALL

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

APPROVAL OF MINUTES

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

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

NEW BUSINESS

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

A motion was made by Board Member Getty, seconded by Board Member Silk, that Geoffrey Crain serve as Secretary for the Board be APPROVED. The motion carried by a unanimous vote.

A motion was made by Board Member Silk, seconded by Board Member Coyne, for Ed Getty to serve as Chair of the Board be APPROVED. The motion carried by a unanimous vote.

[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.

The Board reviewed written testimony and heard oral presentations from property owners Paul and Toni Goode and the Town of Harrison Assessors Agent, Jessica Westhaver from Parker Appraisal Company. The appeal focused on a property overvaluation. The Board determined that the Taxpayer presented sufficient and persuasive evidence to establish that the assessed valuation of the Property was manifestly wrong. The Board granted the Taxpayer's request for abatement in the amount of \$153,000 in assessed value for a total revised assessed value of \$812,000 relating to the April 1, 2025 assessment date.

A motion was made by Board Member Coyne, seconded by Board Member Crain, that the BAR Agenda Item be APPROVED. The motion carried by the following vote:

Yes: 4 - Board Member Silk, Chair Getty, Vice Chair Crain and Board Member Coyne

No: 0

Excused: 1 - Board Member Coupe

[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.

The Board reviewed written testimony and heard oral presentations from property owners Lawrence Makovich and Aileen Makovich and the Town of Harrison Assessors Agent, Jessica Westhaver from Parker Appraisal Company. The appeal focused on a unjust discrimination. The Board determined that the Taxpayer's evidence was persuasive that the application of the 1.25 lot valuation factor is not adequately supported as applied to the Taxpayer's property. As a result, the Board finds that the Taxpayer proved that the assessed valuation of the property was manifestly wrong, and that the Assessors' methodology resulted in unjust discrimination of the Property in comparison to similarly situated properties. The Board granted the Taxpayer's request for an abatement in part, approving an abatement in the amount of \$184,594.00 in assessed value for the April 1, 2025, assessment date.

This BAR Agenda Item was APPROVED.

Yes: 4 - Board Member Silk, Chair Getty, Vice Chair Crain and Board Member Coyne

No: 0

Excused: 1 - Board Member Coupe

[BAR 26-005](#) To enter into Executive Session under 1 M.R.S.A. §405(6)(F) and 36 M.R.S. § 841(2) to review the request of a property tax abatement appeal. (Item Added in Session)

At 7:31 p.m., a motion was made by Board Member Silk, seconded by Board Member Coyne, that the BAR Agenda Item be APPROVED. The motion carried by the following vote:

Yes: 4 - Board Member Silk, Chair Getty, Vice Chair Crain and Board Member Coyne

No: 0

Excused: 1 - Board Member Coupe

At 7:45 p.m. a motion was made by Board Member Coyne, seconded by Board Member Silk, that the BAR Agenda Item be CONCLUDED. The motion carried by the following vote:

Yes: 4 - Board Member Silk, Chair Getty, Vice Chair Crain and Board Member Coyne

No: 0

Excused: 1 - Board Member Coupe

NEXT MEETING: Tuesday, May 19, 2026

ADJOURNMENT

The meeting was ADJOURNED at 7:45 p.m.