

# **Cumberland County**

# **Board of Assessment Review** Meeting Agenda - Final

Meeting Location: Feeney Conference Room

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

Tuesday, February 25, 2025

5:30 PM

Peter Feeney Room **County Courthouse** 205 Newbury St Portland, ME 04101

#### CALL TO ORDER

#### **ROLL CALL**

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.

#### **NEW BUSINESS**

BAR 25-001

Timeliness of Application for Appeal of Tax Abatement for 25 Pond View Way, Casco ME, as described in Statute, 36 M.R.S §844(1) and 36 M.R.S §842.

Attachments: 25-001 Coversheet

2025.02.25 Timeliness Considerations 25 Pond View Casco

2025.02.25 BAR Appeal Messer 25 Pond View Casco

2025.02.25 ASSESSOR PACKET - ANIBELLA PROPERTIES

LLC

BAR 25-002 Appeal of 2024 - 25 Tax Abatement for 400 Carsley Rd, Harrison ME MAP/Lot

24-009 by Dominic and Anita Micale

Attachments: 25-002 Coversheet

2025.02.25 Appeal BAR Application Harrison 400 Carsley Rd

**NEXT MEETING:** 

**ADJOURNMENT** 



# **Cumberland County**

142 Federal St Portland, ME 04101

# **Position Paper**

File #: BAR 25-001 Agenda Date: 2/25/2025 Agenda #:

#### Title For Agenda Item:

Timeliness of Application for Appeal of Tax Abatement for 25 Pond View Way, Casco ME, as described in Statute, 36 M.R.S §844(1) and 36 M.R.S §842.

#### **Background:**

The Board of Assessment Review will hear from property representative Jeffrey Messer to determine if the Tax Abatement Appeal for 25 Pond View Way, Casco ME was received within the 60 day filing period.

Please see the attached application for the requested abatement amount and reasons for requested abatement.

Assessors Date of Denial for Tax Abatement: 11/04/2024\*

\*Taxpayer claimed receipt of Denial 11/12/2024

Cumberland County BAR Date of Taxpayer Appeal: 12/30/2024, Posted 1/06/2025

Date of Appeal Filed with the County BAR: 1/08/2025

Appeal Filed 60 Days From Abatement Denial: To Be Determined

60 Day Determination of County BAR Due - Without Extension Received: 3/09/2025

County BAR Received Taxpayer Granted Extension: No, taxpayer may fill out



# **Cumberland County**

142 Federal St Portland, ME 04101

# **Position Paper**

File #: BAR 25-001 Agenda Date: 2/25/2025

### **Title For Agenda Item:**

Timeliness of Application for Appeal of Tax Abatement for 25 Pond View Way, Casco ME, as described in Statute, 36 M.R.S §844(1) and 36 M.R.S §842.

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County BAR Received Taxpayer Granted Extension: No, taxpayer may fill out



Jim Gailey <gailey@cumberlandcounty.org>

# RE: RE Tax Appeal

1 message

Alyssa C. Tibbetts <ATibbetts@jensenbaird.com> To: Jim Gailey <gailey@cumberlandcounty.org>

Thu, Jan 16, 2025 at 6:39 AM

Jim,

Thank you, this is helpful. The statute, 36 M.R.S. § 844(1), says that an applicant may appeal to the County BAR "within 60 days after notice of the decisions from which the appeal is being taken." Another statute, 36 M.R.S. § 842, says: "... that the applicant has 60 days from the date the notice is received to appeal the decision."

If the decision was sent by regular mail, there is no easy way to tell when it was actually received by the applicant. However, the definition of "notice" in 36 M.R.S. § 111(2) says: "Notice by first-class mail is deemed to be received 3 days after the mailing, excluding Sundays and legal holidays." If it was mailed on November 4, it would be deemed received on November 7. The application says that the notice was received on November 12.

The applicant will need to demonstrate to the BAR that the appeal was timely, by providing some evidence that he did not receive the notice more than 60 days prior to his date of filing. The question that the BAR will want answered is whether the Assessor can demonstrate that he actually sent out the letter on 11/4/24. If so, notice was deemed to have been received on 11/7/24, meaning that the appeal was due on 1/6/25 and wasn't timely as it was fled on 1/8/25. However, if the notice was not sent then or the applicant can prove that it was received later, the appeal may be timely. The BAR will have to make this determination based on the evidence presented at a hearing.

Please let me know if we can assist further.

Thanks,

Alyssa

Alyssa C. Tibbetts, Esq. Attorney



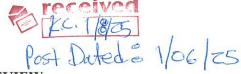
10 Free Street

P.O. Box 4510 Portland, ME 04112 T: (207) 775-7271

D: (207) 518-5906

Email: atibbetts@jensenbaird.com www.JensenBaird.com | Bio: Alyssa C. Tibbetts | Jensen Baird





# 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: 0015/0001-7
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.
	<u>recommendation of the state of</u>
15.	ESTIMATED TIME FOR PRESENTATION AT HEARING: 10 minutes
	Submit <b>TEN</b> (10) <b>COPIES</b> (an original plus 9 copies) of the application and any documentation available to support your claim. <b>ONE COPY MUST</b> be submitted to your municipal tax assessor that sent you the denial letter. All documentation <b>MUST</b> be submitted with the application or at least <b>fourteen</b> (14) <b>days prior to hearing date</b> 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.
	and a and active
	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."

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,

Jeffrey Messer

Manager

Anibella Properties, LLC

Public Detail Report

MLS #: 1581562

County: Cumberland

Association Fee: \$340/ Annually

Status: Closed Property Type: Residential Seasonal: Yes
Directions: Rt 302 to South Casco Village Rd to Pond View Way. #28 will be the first on you left as you come around the bend by the water front.

List Price: \$340,000 Original List Price: \$389,000



28 Pond View Way, Unit #: 28 Casco, ME 04015

> List Price: \$340,000 MLS#: 1581562



General Information

Sub-Type: Condominium Style: Camp; Cottage Color:

Yellow

Year Built: 1940

Fireplaces Total: 0

Rooms: 4 Beds: Baths: 1/0 Sqft Fin Abv Grd+/-: 756 Sqft Fin Blw Grd+/-: 0 Sqft Fin Total+/-: 756

Source of Sqft:

Public Records

Shoreland/Village

**Land Information** 

Leased Land: Lot Size Acres +/-: 0.17

Source of Acreage: Public Records Surveyed: Yes

Waterfront:

Water Views: Yes

Srce of Wtrfrt: Public Records

Waterfront Amount: 325 Waterfront Owned +/-: 0 Waterfront Shared +/-: 325

Water Body: Water Body Type: Pond

Thomas Pond

# of Buildings:

Units in Building:

FHA Certification: No VA Certification:

**Total Units:** 

Unit Type:

Zoning: Zoning Overlay: Yes

14

14

Condo

Interior Information

Full Baths Bsmnt: 0 Full Baths Lvl 1: Full Baths Lvl 2: 0 Full Baths Lvl 3: Full Baths Upper: 0

Half Baths Lvl 1: Half Baths Lvl 2: Half Baths Lvl 3: Half Baths Upper: 0

Half Baths Bsmnt: 0

Appliances: Cooktop; Refrigerator

Room Name Kitchen

Living Room Bedroom 1 Bedroom 2

First First First First

Level

Room Features

**Property Features** 

Site: Level: Open Driveway: Gravel

Parking: 1 - 4 Spaces; On Site; Reserved Parking: Yes; Reserved Parking Spaces: 2 Location: Near Town; Neighborhood

Width

Rec. Water: Beach Rights; Boat Slip; Deeded; Dock

Length

Roads: Association; Gravel/Dirt Electric: Circuit Breakers

Gas: Bottled

Sewer: Private Sewer; Septic Design Available; Septic Existing on Site

Water: Private; Well Existing on Site Basement Entry: Not Applicable

Construction: Wood Frame Basement Info: Crawl Space Exterior: Wood Siding

Roof: Shingle

Heat System: Direct Vent Heater; Heat Pump

Heat Fuel: Electric; Propane Water Heater: Electric Cooling: Heat Pump Floors: Carpet; Wood

Closed Date: 11/06/2024

Veh. Storage: No Vehicle Storage Garage: No

Amenities: 1st Floor Bedroom Patio and Porch Features: Deck; Porch

Tax/Deed Information

Book/Page 40102/296

Full Tax Amt/Yr: \$1,989/ 2022

Map/Block/Lot: Tax ID: CASC-000015-000001-000013

15//13

Remarks

Remarks: Seller concessions offered. Check out this picturesque cottage located on Thomas Pond. This property features two bedrooms, a full size galley kitchen, a roomy living room and an additional loft space adding extra living space or another sleeping area. Right outside there is a private deck for grilling and outdoor entertaining. The shared beach located within steps from the cottage and dock including boat slips will provide everything you need to enjoy perfect Maine summers. The property also features a few different common areas providing plenty of room for games/activities. Located in easy proximity to Portland and all the Sebago Lakes area has to offer, 10 minutes from Windham Center and Naples Causeway!

LO: Landing Real Estate

**Sold Information** 

jenniferwilson1979@roadrunner.com

Sold Terms/Other:

Listing provided courtesy of:

John (Jack) Murphy The Real Estate Store 252 Route One Scarborough, ME 04074

207-329-2047 207-883-4327

Jack@RealEstateStore.me

Closed Price: \$325.000

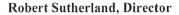
Prepared by John (Jack) Murphy on Monday, January 06, 2025 12:20 PM.

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# **Cumberland County Regional Assessing**

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





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 <u>denied</u> 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

12

F \$6

Portland, ME 04101 142 Federal St. C/o Administrative Assistant Cumberland County Board of Assasment Review



# **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 1/26<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. <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.

60 cays = Markey, 11-4-2024

Cumberland County Regional Assessing

# 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 Propert	ies, LLC		3
Property Owner: Anibella		Phone: (207)	939-4185
170 Warr	en Ave Westbrook ME 04		
	en Ave., Westbrook, ME 04		
Authorized Representative:		Phone: (207)	939-4185
Mailing Address: 170 Warr	en Ave., Westbrook, ME 04	1092	
§841, I hereby make a w property noted below.	ritten application for abat	n the provisions of Title 36 Ms ement of the assessed value	SRA of the
Real Estate: Property Add	dress: 25 Pond View Way,	Casco, ME	2024-2025
Assessed Land Value:	346,500	Tax Year:	1-7
Assessed Building Value:	75,800	Map13	\$ 241 300
Total Assessed Value:	\$ 422,300	Owner's Opinion of Value:	Φ 241,500
	ness/Owner:ed Value:ed	Tax Year:	
	ed value.		
Owner's Opinion of Value.			
Reason(s) for Requesting	Abatement: There are sever	ral inconsistencies with the propert. First, no property has sold i	perty assessment
for more than \$300,000. 2	8 Pond View sold in 2023	for \$300,000 and its current ass	essment is
\$312,000 (\$81,800 buildin	ng, \$231,000 land). It curre	ntly for sale at \$340,000 and (co	ontinued)
Jeffrey Messer	Muni	Manager	
Printed Name	l V Sig	nature	EXHIBIT
C	Mail Completed A County of Cumberland Reg 25 Pearl Portland, M	gional Assessing Office	#1
TEL: 207-699-2475	E-mail: assessor@cum	nberlandcounty.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

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

**Location: 25 POND VIEW WAY** 

Map 0015

Lot 0001-7

Cumberland Cour

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.

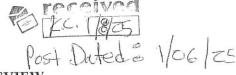
Sincerely,

Robert Sutherland

Casco Town Assessor

EXHIBIT ...





# 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-
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:
	DATE OF ASSESSOR'S DECISION:November 4, 2024 (received November 12, 2024)  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.
	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."

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,

Jeffrey Messer

Manager

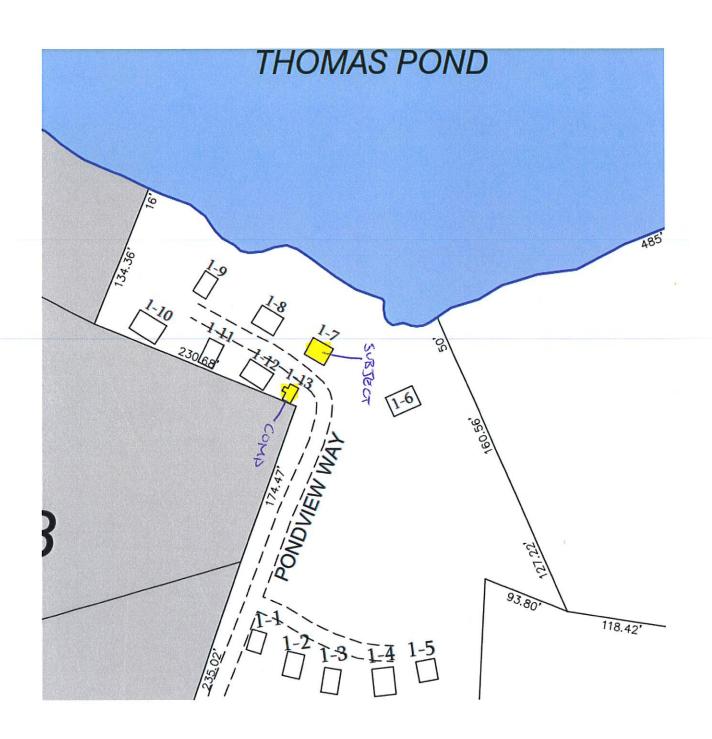
Anibella Properties, LLC

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

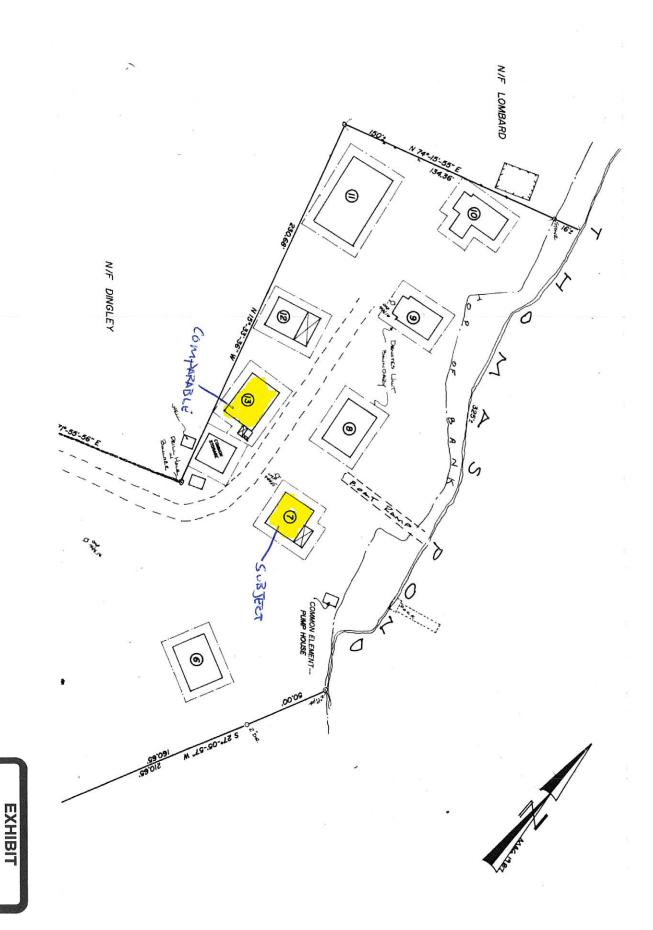
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Page 291

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	YARMOUTH ME 04096					2,691.14 (2)
	23 POND VIEW WAY 0015-0001-6					
	B23898P0343					
1241	ANIBELLA PROPERTIES,	346,500	75,800	0	422,300	4,125.87
1511	LLC					
	170 WARREN AVE	Acres 0.3	17			2 062 04 (1)
						2,062.94 (1) 2,062.93 (2)
	WESTBROOK ME 04092					2,002.93 (2)
	25 POND VIEW WAY					
	0015-0001-7					
	B32678P0275					
1242	WOLFRAM, GERARD &	346,500	70,900	0	417,400	4,078.00
	COURTNEY JANE		1.7			
	19 BAY COLONY RD	Acres 0.	1 /			2,039.00 (1)
	ASHLAND MA 01721					2,039.00 (2)
	ASALAND MA 01/21					an Arthur and Arthur 1987
	27 POND VIEW WAY					
	0015-0001-8					
	B21722P0137				100.000	2 020 20
1243	FERGUSON, SEAN R &	346,500	56,700	0	403,200	3,939.20
	HOLLY D 23 OLD FARM LANE	Acres 0.	17			
	23 OLD PARM LANE	neres .				1,969.63 (1
	YARMOUTH ME 04096					1,969.63 (2)
	29 POND VIEW WAY					
	0015-0001-9					
	B40191P39	40.600	186,800	) (	235,400	2,299.8
1248	GRIFFIN POLLAND, LAURIE A	48,600	100,000	,	2337100	
	POLLAND, G MICHAEL	Acres 1.	41			
	PO BOX 164					1,149.93 (1)
						1,149.93 (2)
	SOUTH CASCO ME 04077					



	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



31



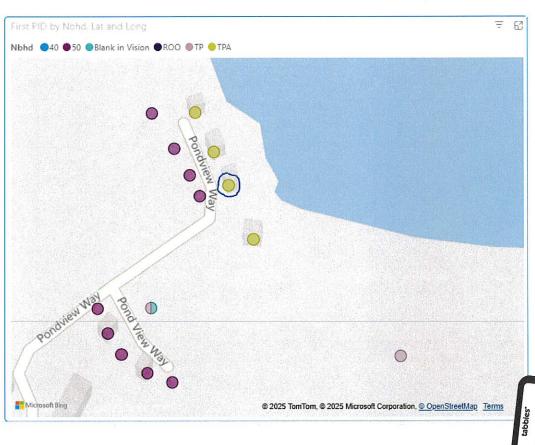
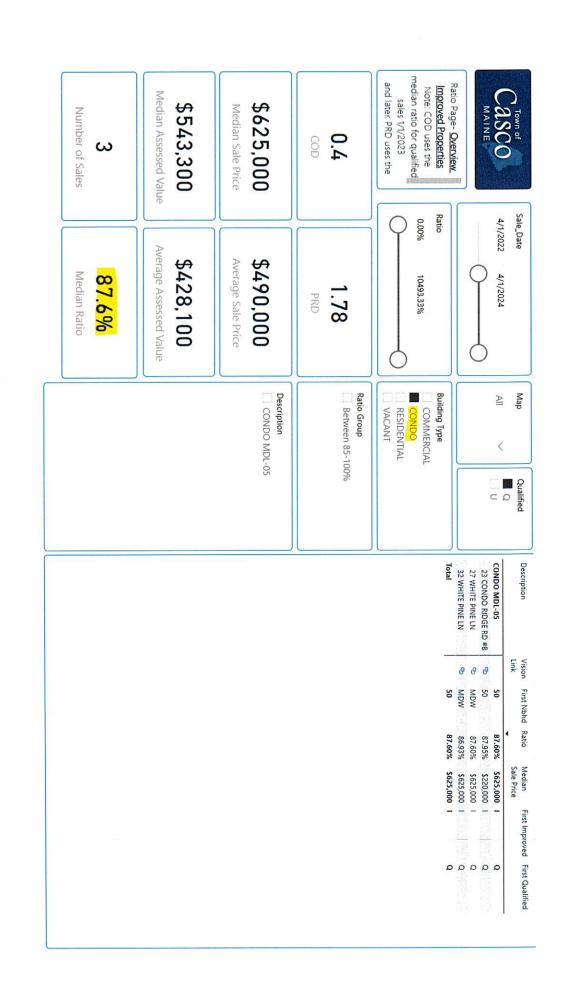
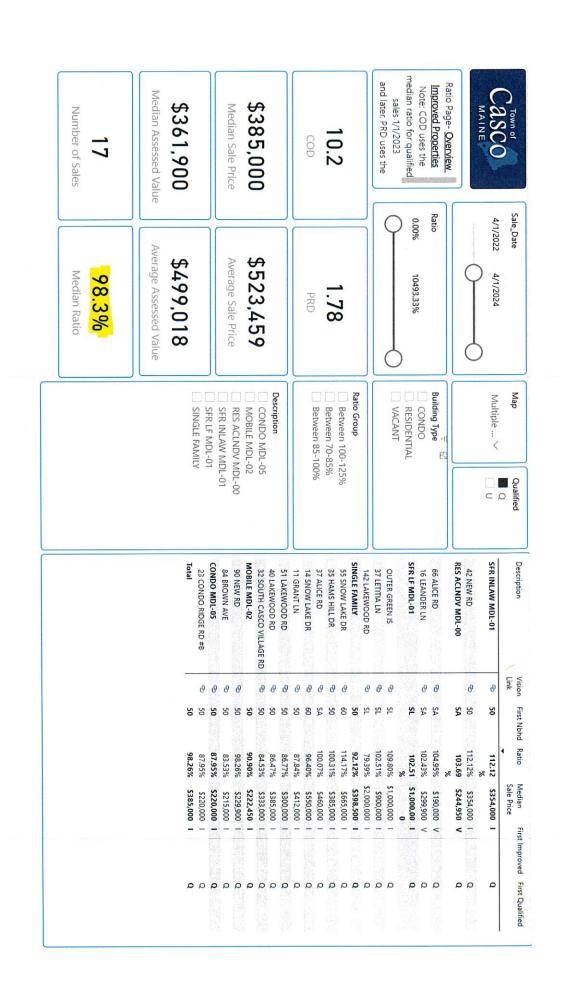


EXHIBIT #8A











FROLISON SEAR R HOLLY D	
CORRECORD OF DIVINERS HOLLY D	
SON, SEAN R & HOLLY D	Notes
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4 Rolling Continues SIRT/ROAD LOCATION 4 Rolling 7 Waterfront Description 7 RESIDNTL RESIDNTL RES LAND	
4 Rolling SIRT/ROAD LOCATION  Valerfront Description  RESIDNTL	1020
	Code 1020

UST Util	Qe			Code Des					BSMT GAR	Bath Style: Kitchen Style:	Xtra Fixtres Total Rooms:	Ttl Bedrms: Ttl Bathrms:	Heat Fuel: Heat Type:	Interior Floor 2	Occupancy Interior Wall 1:	Model Grade Stories:	Element Style:	VISION ID
Utility, Storage, Unfinished	First Floor Basement, Finished			OB - OUTBUILDING & YARD ITEMS(L) Description L/B Units Unit Price Yr Blt						03 03 5	ιωο	ωΝ	G G :	± 12	05 <sup>1</sup> ;	1 00 S	55 C	CONSTRUCTION DETAIL
finished	ā	BUILDING		Units Unit Pr						Modern Modern		3 Bedrooms 2 Full	Gas Hot Water	Hardwood Ceram Clay Til	Drywall/Sheet	Res Condo Good	Description	TON DETAIL
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0 417,400	ō	Special Land Value Total Appraised Parcel Value	Special L Total App	HIBIT	ЕХНІ					SWINIMS	OTTAGE COND 8018/133	THOMAS POND COTTAGE CONDOMINIUMS CONDO DOCS BP 8018/133
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State Use 1020 <b>8</b> Print Date 2/7/2025 2:08:34 PM <b>3</b>	State Use 1020 Print Date 2/7/2	Card # 1 of 1	9848	Bldg Name Sec # 1 of		8/ #		Map ID	1242	count	27 POND VIEW WAY	Property Location Vision ID 260

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THE FORMAL PROPERTY OF THE PRO		Undepre	SECTION Eff Area	SUMM. Floor A	BUILDING SUB-A	Description	Φ -
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	<b>44.</b>		Dep Ovr Comment Misc Imp Ovr Comment	Dep Ovr Com Misc Imp Ovr Misc Imp Ovr			
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		escription Fa		Adjust Type Condo Fir	Pine/Soft Wood	09	Interior Floor 1 Interior Floor 2
28 VDK 5	BAS	C   005   Owne   1   S   1   S   1	Id 4021 Thomas Pond	Parcel Id	Wall Brd/Wood	N	Occupancy Interior Wall 1:
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16	12 16	Description   Factor%   100   100   12   12   12   12   12	Adjust Type Code Description Condo Fir Condo Unit Condo Unit Building Value New  Representation Cost / MARKET VALUATION 82,990	Adjust Type Condo Fir Condo Unit Cod Building Valu	<u>a</u> <u>8</u>	Pine/Soft Wood Electric Electr Basebrd None 1 Bedroom 1 Full	04 07 01	Interior Wall 2: Interior Floor 1 Interior Floor 2 Heat Fuel: Heat Type: AC Type: Ttl Bethrms: Ttl Bathrms:
22	BAS BAS	DATA C 005 Owne	CONDO DATA   4021   C   005	Parcel Id	inium do erage	Condominium Res Condo Below Average	1 1 0 0 5 5 C	Style: Model Grade Stories: Occupancy Interior Wall 1:

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ŏ	3205	Assessed 71,600	Appraised 71,600	A	Code Appraisec 71,600	Description	Desc	Waterfront	7	SIKI / KOAD		OHLIHES		4 Rolling		EDGAR, MICHAEL J M & CARLYN L	SAR, MICHA	EDG
8:38 PM <b>42</b>	State Use 1020 Print Date 2/7/2025 2:08:38 PM	State Use Print Date	1 of 1	Card #	139	Sec # 1 of	Se B		dg #	0015/ / 0001/ 10/ Bldg #	- <del>B</del>		1244	AY Account # 1	/IEW W	•		Property Vision ID
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			Unit Cost   Undeprec Value		BUILDING SUB-AREA SUMMARY SECTION   Living Area   Floor Area   Eff Area	G SUB-AREA	BUILDIN Description	Desc	Code
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Total Card Land Units 0.17
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PLAN BOOK 166 PAGE 11
THOMAS POND COTTAGE CONDOMINIUMS CONDO DOCS BP 8018/133
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Property Location 32 POND VIEW WAY Vision ID 263 Account # 1245

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	Undepre	Unit	SUMMARY SECTION Floor Area Eff Area	Property of	BUILDING	Description	Φ .
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0.17 AC	7,388 SF	Land Type Land Units Unit Price	Description Amount Insp Date %				NOTES	ASSESSING NEIGHBORHOOD	Total 0.00	Amount Code Des		27893 0269 07-06-2010 U	BK-VOL/PAGE SALE DATE Q	DATA CLAS LBAC 1ST C MOST	Alt Prol ID SUPPLEMENTAL	OPO UTILITIES
Parcel Total Land Area 0.17	Z.0	LAND LINE VALUATION SECTION Size Adj Site Index Cond. Nbhd.	% Comp Date Comp Comments		tabbles	ЕХНІВІТ		Tracing		Description Number Amount	OTHER ASSESSMENTS	J V 140,000 Year J V 0 1 2024	ASSOC PIG#  Q/U   V/I   SALE PRICE   VC	ST MAP ID	DATA RES LAND	STRT / ROAD LOCATION De
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Iolai	1.0000	KL 15	Type Is Cd	Total Appraised Parcel Value	hod	Special Land Value Total Appraised Parcel Value	d Value (Bldg)	Appraised Xf (B) Value (Bldg) Appraised Ob (B) Value (Bldg)	Appraised Bldg. Value (Card)	ADDAISED VALUE SUM	295,100 Total 295,100 Total This signature acknowledges a visit by a Data Collector or Assessor	1020 64,100 2023 1020 231,000	Total 295,100 295,100 PREVIOUS ASSESSMENTS (HISTORY)			Asse
Total Lally Value 201,000	31.27 231,000	M & L Res Field Review  and Adj Unit P Land Value	Purpose/Result	295,100	0	295,100	231,000	3,500	0	MACY	Total 119,500 or or Assessor	1020 1020		VISION	CASCO, ME	ssed 3205

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						Deck, Wood	WDK Deck
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WDK 5 28 28	alue New 94,643	COST / MARK alue New	Building Value New	n	Oil Hot Air-No Duc None 1 Bedroom 1 Full		Heat Fuel: Heat Type: AC Type: Ttl Bedrms: Ttl Bathrms: Ttl Half Bths:
	DOS Owner   Ow	4021 Coo	Parcel Id Adjust Type Condo Fir	ă d	Wall Brd/Wood Pine/Soft Wood	09 02	Occupancy Occupancy Interior Wall 1: Interior Wall 2: Interior Floor 1 Interior Floor 2
				w	Condominium Res Condo Below Average	N Q Q	Style: Model Grade
BAS 18	Element Cd Description	ant Cd	Element	Description	CONSTRUCTION DETAIL	CONSTRU	Element



### **Cumberland County**

142 Federal St Portland, ME 04101

### **Position Paper**

**File #**: BAR 25-002 **Agenda Date**: 2/25/2025 **Agenda #**:

### **Title For Agenda Item:**

Appeal of 2024 - 25 Tax Abatement for 400 Carsley Rd, Harrison ME MAP/Lot 24-009 by Dominic and Anita Micale

### **Background:**

Please see the attached application for the requested abatement amount and reasons for requested abatement.

Assessors Date of Denial for Tax Abatement: 11/22/2024

Cumberland County BAR Date of Taxpayer Appeal: 1/10/2025, Posted 1/13/2025

Date of Appeal Filed with the County BAR: 1/17/2025

Appeal Filed 60 Days of Abatement Denial: Yes, 56 Days

60 Day Determination of County BAR Due - Without Extension Received: 3/18/2025

County BAR Received Taxpayer Granted Extension: No, taxpayer may fill out



### **Cumberland County**

142 Federal St Portland, ME 04101

### **Position Paper**

File #: BAR 25-002 Agenda Date: 2/25/2025

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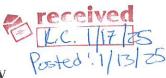
Date of Appeal Filed with the County BAR: 1/17/2025

Appeal Filed 60 Days of Abatement Denial: Yes, 56 Days

60 Day Determination of County BAR Due - Without Extension Received: 3/18/2025

County BAR Received Taxpayer Granted Extension: No, taxpayer may fill out

### Cumberland County



## CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

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

NOTE: Application must first be made to the Assessor

1.	NAME OF APPLICANT: Dominic & Anita Micale
2.	ADDRESS OF APPLICANT: 400 Carsley Rd., Harrison, ME 04040
3.	TELEPHONE NUMBER: 603 - 479 - 4345
4.	NAME, ADDRESS AND TELEPHONE NUMBER OF ATTORNEY/AUTHORIZED AGENT, IF ANY:
5.	STREET ADDRESS OF PROPERTY: 400 Carsley Rd. MAP/LOT: 24-0009
6.	MUNICIPALITY IN WHICH PROPERTY IS LOCATED: Harrison
	ASSESSED VALUATION: (a) LAND: $$184,000$ Prome stead exemption (b) BUILDING: $350,000$ Prome stead exemption (c) TOTAL: $534,000-25,000=509,000$$
8.	OWNER'S OPINION OF CURRENT VALUE: (a) LAND: \$\frac{1}{2} \text{ As per Zillow estimate} \\ (b) BUILDING: \$\frac{1}{2} \text{ Solo 600} \\ (c) TOTAL: \$\frac{350}{2} \text{ 600}
9.	ABATEMENT REQUESTED (VALUATION AMOUNT): $\frac{509\ 000 - 350\ 600 = 158\ 400}{(\#7(c)\ minus\ \#8(c) = \#9)}$
	D. TAX YEAR FOR WHICH ABATEMENT REQUESTED: 2024
1	1. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION:O
1.	DATE OF ASSESSOR'S DECISION: $\frac{11/22/24}{24}$
1	3. A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT: Application for Abatement of Property Taxes filed with town (assessors) on time with multiple compiss - 3 House/Land and 3 Land only.  See attached Town of Harrison filing:

- 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: 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; There was unjust discrimination; or (2)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 We put together very good and specific comp.'s (3 for House/Land and only) within Harrison with corrent Zillow estimates. comp.'s were year built comparable. "357 Nables Rd." comp. due to Assessors rejected This a gross mistake. As you can see from our non-comparable age. was incorrectly dated tax card, our home (400 Carsley) It was built in 1850!! (See Residential Customer 15 a good comp. contrary to the assessors decision (see of Harrison Assessor's Report to Us). In fact, that comp. sold that tax year (2024) for \$282,500. Comparable year of build, same acreage and same farmhouse The comp of "381 Maple Ridge" was said to be comparable while the above comp. "357 Naples Rd" was not comparable due to being much older than ours, All three properties are from the 1800's!
- 15. ESTIMATED TIME FOR PRESENTATION AT HEARING:

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.

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."

# #14 continued

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."  # 3. The assessors doubled our property value with no explanation. We were told we have a mountain view, wet no one can tell us the "formula". This is very subjective and we question the increase as being unreasonable.  # 4. Our valuation went from #234 \$213,800 to \$09,000  (2023 V5. 2024 tax year).  Our tax went up \$290. This seems unreasonable
	for an average 1850 farmhouse!
5.	ESTIMATED TIME FOR PRESENTATION AT HEARING:
	Submit <b>TEN (10) COPIES</b> (an original plus 9 copies) of the application and any documentation available to support your claim. <b>ONE COPY MUST</b> be submitted to your municipal tax assessor that sent you the denial letter. All documentation <b>MUST</b> be submitted with the application or at least <b>fourteen (14) days prior to hearing date</b> 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.
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	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."

#### **Residential Customer Synopsis**

### 400 Carsley Road, Harrison, Maine 04040

MLS#: Status: 1114604

Nbrhd/Assoc:

Cumberland

Assoc. Fee/:

Seasonal:

No

List Price:

Original Price:

Active County:-

Directions: From Office Route 35 to Right on Carsley follow to end, Property on Left See Sign, Property is

located on corner of Carsley and Maple Ridge.



General Information SubType: Rooms: Beds: Style:

Year Built: Surveyed: Road Frontage+/-:

Water Information Waterfront: Wtr Frontage Amt+/-: Waterfront Owned+/-: Waterfront Shared+/-: Single Family

8 4 Baths: 1/1 Farmhouse, New Englander, Other Style

1850 No

No

Soft Fin Abv Grd+/-: 2.932 Sqft Fin Blw Grd+/-: 0 Sqft Fin Total+/-: 2, 2,932

**Public Record** Source of Sqft:

Lot Size+/-: 5 acres Source of Lot Size: Other Residential Zoning:

Tax/Deed/Community Information 15731/248/Partia 24//9 Book/Page/Deed: Map/Block/Lot:

\$2,309/2013

Full Tax Amt/Yr: School District:

-- Interior Information ----

Dimensions Room Features Room Type Bedroom Bedroom 2 Bedroom **Heat Stove** Bonus Dining 1 Family Kitchen Wood burning Fireplace Living Master Bedroom Office

Appliances:

Dishwasher, Range-Electric, Refrigerator

Site: Driveway: Parking: Location:

Restrictions:

Rec. Water: Roads: Transportation: Electric:

Gas: Waste Wtr Disp: Water:

Equipment: Basement Entry: Level, Pasture/Field

Gravel 5-10 Spaces Rural

Paved, Public

**Circuit Breakers** Bottled

Private, Septic Existing On Site Private, Well Existing On Site

 Property Features -Construction:

Basement Info: Foundation Materials: Exterior:

Roof: Heat System: Heat Fuel: Water Heater: Cooling:

Floors: Veh. Storage: Amenities:

Access. Amenities: View:

**Wood Frame** Dirt, Partial, Slab Fieldstone **Wood Siding** Shingle

Forced, Hot Air, Stove Gas-Bottled, Oil, Wood

Electric No Cooling Tile, Wood No Vehicle Storage

1st Floor Bedroom, Deck, Patio, Porch-Screened

Fields, Mountain, Scenic

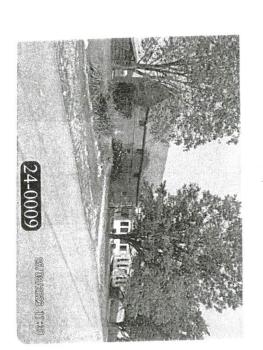
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	21 Open Frame Por			%	%			724	7004		00
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	4.1 & 1/2 Story	4			%	12	3100	500			69
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	2 Two Story Fram				ements	Improv	ngs &	utbuildi	Additions, Outbuildings & Improvements	Add	
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	9.NODA	6.	3.Heat					-	1	4.Wood	1.Concrete
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	7.1/4 UnFi	4.Full Fin	1.1/4		10.None1.5	6.GravWA	1	2 HWICT	12.0mer	8.Saltbox	4.030
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METH			Layout	<u>a</u>			ring	SF Bsmt Living			Building Style
Tring .				-							



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Dominic Micale Anita Micale 400 Carsley Rd Harrison, ME 04040

RE: Abatement Application for 400 Carsley Rd (Tax Map 21-0141)

Dear Mr. and Mrs. Micale,

The Town of Harrison received your application for an abatement for 400 Carsley Road (tax map 24-0009) for the 2024/2025 tax year. Your application is seeking an abatement of \$158,400 based on a Zillow estimates. No additional documentation was submitted with the application.

After careful review of your property and Town records, your property is assessed fairly and equitably in comparison to similar properties in the Town of Harrison. The land comparisons listed in your application are assessed without the view factor of the mountains. A comparable property is located 24-0007. The comparison at 381 Maple Ridge Rd, which is comparable, is currently assessed at \$579,200. The comparison at 357 Naples Rd is not comparable due to age, condition, and current construction status.

If you wish to appeal this decision, your next step would be to appeal to the Cumberland County Commission at 142 Federal St, Suite 100, Portland, ME 04101, no later than 60 days from the date of this letter.

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

Sincerely,

**Board of Assessors** 

Town of Harrison

Matthew Frank

Philip Deylin

Nathan Sessions

Colleen Densmore

Debora Kane

Date: 11-22-24

### INSTRUCTIONS:

IN GENERAL: This application must be filed with the Board of Assessors within 185 days from the date of commitment of the tax to which the objection is being made.

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

Application should be filed in duplicate.

A taxpayer, to be entitled to request abatement or to appeal from the decision of the local assessors, must have filed a list of his/her taxable property with the assessors, if properly so notified, in accordance with Title 36 MRS, Ch 105, §706.

If such list has not been filed upon proper notice, such list must be filed with this application, together with a statement as to why the list could not be filed at the proper time.

Written notice of their decision will be given by the assessors to the taxpayer within 10 days after the assessors take final action on the application. If such written notice is not given within 60 days from the date the application is filed, the application should be considered as having been denied, and the applicant may appeal as provided by Statute. The applicant may, in writing, consent to further delay.

fulfiles acial.	
Question 1:	Print full name.
Question 2:	Print full address to which mail should be sent.
Question 3:	Property address or MAP/LOT.

- Telephone number for applicant. Question 4:
- Taxes are assessed as of April 1. The tax assessed as of April 1 of any year and billed thereafter is for the Question 5: tax for that year.
- Show the actual assessed valuation of the particular parcel of real estate, covered by this application, as to which abatement is requested. If abatement of real estate valuation is not requested, do not fill in this item. Question 6:
- Show the actual assessed valuation of personal property as to which abatement is requested. If abatement of personal property valuation is not requested, do not fill in this item. Question 7:
- Show amount by which you believe valuation should be reduced. For example, if valuation (Shown in Question 6) is \$3,000, and you believe it should be \$2,500, the entry in this item should be \$500. Question 8:
- See above, under Question 8. Question 9:
- Identify the property which you believe to be overvalued. State reasons for your claim, for example, sales prices of this or comparable properties. Please be specific, and bear in mind that the valuation should be in accord with the Question 10: actual worth of the property and in line with the valuation of other property of like worth.

  - The abatement requested is denied. You have 60 days from the date this notice is received to appeal this decision to **CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW**

Assessors, Municipality of

Harrison, Maine

RECEIVED

NO NO 2004

XES

# APPLICATION FOR ABATEMENT OF PROPERTY TAXES

(Title 36 MRS, Chapter 105, §841)

This application must be signed and filed with the municipal assessor(s). A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

		Directo Majorde
	1.	Name of Applicant: Dominic & Anita Micale
	2.	Mailing Address: 400 Carsley Road, Harrison, ME
		Property Address or Map/Lot (Same as above) Map/Lot: 24 - 0009
	3.	property Address of Weep, 22-42, 43, 479. 43, 45
	4.	Telephone number for applicant: 603.479.4345
	5.	Tax year for which abatement is requested: 2024
	6.	Assessed valuation of real estate: \$509,000.00
		Accossed valuation of personal property: N/A
	7.	Assessed valuation of personal property: N/F   158,400.06 (509,000) Harrisg
	8.	Abatement requested in real estate valuation: AVA
	9.	Abatement requested in personal property valuation: N/A
	10.	Reasons for requesting abatement (please be specific, state grounds for we listed below 3 comparable properties & 3 comparable examples of land belief that property is overvalued for tax purposes): values of neighbors
	F	ort Newles Kd Harrison / 100111 1074, Jacks Johns
Property	0 1	381 maple Ridge, Harrison/built 1836, 50 acres Zillew est = \$ 342,700
Values	<u> </u>	our house /built 1850, 5acres Zillow est.\$350,600
house a land	3.1	750 Mable Ridge 14-7 acres 2024 valuation = \$144,900
Land	1.	A IFF OAR
Values	d a.	744 Maple Kidge 20.5 acres
only	3.	our land 5 acres " 11 = \$184,000
_> W	belie To t	our land 5 acres " = p187,000  eve our property (house & land) is over valued as per the above comp.'s he assessing authority of the Municipality of HARRISON  he assessing authority of the Municipality of HARRISON
		cordance with the provisions of Title 36 MRS, Chapter 105, §841, I hereby make written application batement of property taxes as noted above. The above statements are correct to the best of my
	for a	batement of property taxes as noted above. The day
	P L	9/20/2024  Signature of Applicant
	vat	世 - Anna Anna Anna Anna Anna Anna Anna Ann
	1)	SOCIALIST CONTRACTOR OF THE CO

Valuation Report

Harrison Page 1 Name: MICALE, ANITA M 24-0009 Map/Lot: MICALE, DOMINIC 400 CARSLEY RD Location: 1 of 1 Card: 905 Account: Sale Data Paved Neighborhood 1 05/14/2015 Sale Date 158,000 Sale Price Standard Land Use Zoning/Use Land & Buildings RollingTopo Sale Type Topography Drilled WellSeptic System Unknown Financing Utilities **Public Record** Verified Paved Street Arms Length Sale Validity Reference 1 Reference 2 1 1 10 Tran/Land/Bldg Subdivision 0 0 Shore Ft Frnt Land Schedule 1 Exemption(s) Land Description Value Total Fctr Influence Price/Unit Method - Description 160,000 Units 000,08 200% 00.000.00 Acres-Baselot Imp (Fract) 24,000 100% 1.00 24,000 6,000.00 Acres-Rear Land 2+ 184,000 4.00 Land Total Total Acres 5.00 Replacement Cost New **Dwelling Description** 303,390 Base Grade B 100 875 Sqft One & 3/4 Story 0 Cape Cod Trim None Masonry Trim Clapboard 0 Exterior Roof Asphalt Shingles Roof Cover 1 OTHER Units-0 0 **Dwelling Units** 0 0 Basement Dry Full Bmt Basement Brick &/or Stone 0 Foundation Fin Bsmt None Basement Gar 0 None Fin. Basement Area Heat 0% None Cooling 100% Forced Warm Heating 8 Rooms 0 **Add Fixtures** 5 0 Bedrooms Plumbing 0 Half Baths 1 0 Baths Attic None 0 Fireplace Attic 0 0 Insulation **FirePlaces** Full 0 Insulation Unfinished NONE Unfin. Living Area **Dwelling Condition** Total Lavout Condition Baths 303,390 Kitchens **Built** Renovated Typical Average Typical Typical Value(Rcnld) 1990 Phys. % Func. % Econ. % Economic Obsolescence **Functional Obsolescence** 227,542 100% 100% 75% None Value None Percent Good Outbuildings/Additions/Improvements Year Units Grade Rcnld Econ Phy Func RCN Cond 17,913 Description 100% 80% 62% 36,115 Fair 500 C 100 1990 3,584 100% 80% Barn 62% 7,225 Fair C 100 500 1990 4,758 Unfinished Attic 100% 100% 75% 6,344 Avq B 100 224 23,576. 2004 100% Wood Deck 80% 86% 34,267 Ava B 100 250 2004 48,849 One Story Frame 100% 100% 79% 61,834 Ava B 115 416 1990 13,441 100% One Story Frame 75% 100% 17,921 Avg 416 B 100 1990 100% 10,354 Finished Attic 75% 100% 13,806 Avq 182 B 100 1990 Open Frame Porch 122,475 Outbuilding Total 534,000 350,000 Total

184,000 Accepted Bidg

Accpt Land

11/14/2024

Applicant Cong. #1

	:	1 4						4444707
1 tlano			Valuatio	on Report	t			11/14/202
Harrison	AV ALDENI							Page
Name: TAYLOR, AM	TI ALDEN			M	ap/Lot:			32-002
	LEE MICHAEL	4 46	4		cation:		3	57 NAPLES R
Account: 1795	Card:	1 of	<u> </u>		700010111	<u></u>	- Sale Data	
Neighborhood 1	Paved				•			
Moigribottion						Sale Date	04/08/2024	
Zoning/Use	Standard Land	Use				Sale Price	282,500	
Topography	RollingTopo					Sale Type	Land & Buildi	ings
Utilities	Drilled WellSep	tic System				Financing	Unknown	
Street	Paved					Verified	Public Record	i
Spring Check List	2025					Validity	Arms Length	Sale
Reference 1								
Reference 2								
Tran/Land/Bldg	1 1 10							
Shore Ft Frnt	0 St	ubdivision	0					
Exemption(s)		Land Sch		1				
EXCHIPTION (a)				escription		gar 1	Ynfluorea	Valu
Units Meti	hod - Description	n	Price/l			Fctr	Influence	80,00
100 Acre	es-Baselot Imp (	Fract)	80,000		80,000			21,00
3,50 Acre	es-Rear Land 2+	•	6,000	),00	21,000	Land T	otal	101,00
Total Acres 4.50						Land	Replacemer	
Market Control of the		Descripti	on -		- J- D 11	n	Base	306,5
Cape Cod	One & 1/2	Story	816 Sqft		ade B 11	U	Trim	G + - / ··
Exterior	Brick/Stone	a	Masonry Tr		one phalt Shi	nalec	Roof	
Dwelling Units	1 OTHER	Units-0	Roof Cover	AS	bior an	(Aton		
		("karea	Basement	Da	amp Full I	Bmt	Basement	
Foundation	Brick &/or	Stone	Basement (		one		Fin Bsmt	
Fin. Basement Area	None	t Water BB			% None		Heat	
Heating		L Water DD	Cooming	-				
Rooms	8 3		Add Fixture	es 0				0.4
Bedrooms	2		Half Baths				Plumbing	9,0
Baths	None						Attic Fireplace	12,
Attic							MILEOUS CES	المكالم
								,
FirePlaces	2						Insulation	·
FirePlaces Insulation			Phone was held from	n Cardilli	on		Insulation Unfinished	
FirePlaces Insulation Unfin. Living Area	2 Full NONE	alpanin kalenga palpanin kalenga kaleng	· Dwelling Baths	g Conditi Con	on — Idition		Insulation Unfinished <b>ayout</b>	Tol
FirePlaces Insulation Unfin. Living Area Built Renova	2 Full NONE ted Kitchens		Baths	<b>Con</b> Fair	artion	***	Insulation Unfinished ayout ypical	To: 328,
FirePlaces Insulation Unfin. Living Area Built Renoval 1839	2 Full NONE ted Kitchens 74 Typical	٦	<b>Baths</b> Typical	Con Fair nce <b>Ph</b>	ys. % I	unc. %	Insulation Unfinished ayout ypical Econ. %	Tol 328, Value(Rcn
FirePlaces Insulation Unfin. Living Area  Built Renoval 1839 19  Functional Observations	2 Full NONE ted Kitchens 74 Typical Diescence	Economic None	<b>Baths</b> Typical : <b>Obsolesce</b> r	Con Fair nce Ph 45°	ys. % I	" <b>unc. %</b> 100%	Insulation Unfinished ayout ypical Econ. % 100%	To! 328, <b>Value(Rc</b> n 147,
FirePlaces Insulation Unfin. Living Area  Built Renova 1839 19 Functional Observations	2 Full NONE  ted Kitchens 74 Typical plescence sulidings/Addit	Economic None tions/Imp	Baths Typical : Obsolescer provements	Con Fair nce Ph 45°	ys. %   %	T <b>unc. %</b> 100% Perc	Insulation Unfinished  ayout ypical Econ. % 100% tent Good _	Tol 328, Value(Rcn 147, Value
FirePlaces Insulation Unfin. Living Area  Built Renoval 1839 Functional Obso None  Description	2 Full NONE  ted Kitchens 74 Typical olescence suildings/Addit Year	Economic None tions/Imp Units	Baths Typical : Obsolescer provements Grade	Fair nce Ph 45° RCN	ys. % I	F <b>unc. %</b> 100% Perc Phy	Insulation Unfinished  ayout ypical Econ. % 100% tent Good Func Econ	Tot 328, Value(Ron 147, Value Ronko
FirePlaces Insulation Unfin. Living Area  Built Renoval 1839 Functional Obso None  Outb Description Open Frame Porce	2 Full NONE  ted Kitchens 74 Typical olescence wildings/Addit Year h 1839	Economic None tions/Imp Units (	Baths Typical : Obsolescer provements Grade B 110	Fair 160 Ph 450 RCN 13,463	ys. % I % 1 Cond Fair	F <b>unc. %</b> 100% Pero Phy 45%	Insulation Unfinished  ayout ypical Econ. % 100% tent Good Func Econ 100% 100% 90% 100%	701 328, Value(Ron 147, Value Ronk 6, 39,
FirePlaces Insulation Unfin. Living Area  Built Renoval 1839 Functional Obso None  Outb Description Open Frame Porce 1 & 1/2 Story Frm	2 Full NONE  ted Kitchens 74 Typical plescence suildings/Addit Year h 1839 1 1839	Economic None tions/Imp Units ( 150 I 450 I	Baths Typical : Obsolescer provements Grade B 110 B 125	RCN 13,463 98,639	ys. % I % 1 Cond Fair Fair	F <b>unc. %</b> 100% Perc Phy	Insulation Unfinished  ayout ypical Econ. % 100% tent Good Func Econ 100% 100% 90% 100% 100%	To: 328, Value(Ron 147, Value Ronlo 6, 39, 24,
FirePlaces Insulation Unfin. Living Area  Built Renoval 1839 Functional Obso None  Outb Description Open Frame Porce 1 & 1/2 Story Frm 1.5 Story Garage	2 Full NONE  ted Kitchens 74 Typical plescence  pulldings/Addit Year h 1839 1 1839 1839	Economic None tions/Imp Units ( 150 I 450 I 552 I	Baths Typical : Obsolescer provements Grade B 110 B 125 B 125 B 125	RCN 13,463 98,639 53,412	ys. % I % 1 Cond Fair	Func. % 100% Perc Phy 45% 45% 45% 45%	Insulation Unfinished  ayout ypical Econ. % 100% tent Good Func Econ 100% 100% 90% 100% 100% 100% 100% 100%	Tol 328, Value(Ron 147, Value Ronlo 6, 39, 24, 23,
FirePlaces Insulation Unfin. Living Area  Built Renoval 1839 Functional Obso None  Outb Description Open Frame Porce 1 & 1/2 Story Frm 1.5 Story Garage One Story Frame	2 Full NONE  ted Kitchens 74 Typical plescence  pulldings/Addit Year h 1839 1 1839 1839 1839	Economic None tions/Imp Units 150 I 450 I 552 I 312 I	Baths Typical : Obsolescer provements Grade B 110 B 125 B 125 B 125 B 125	RCN 13,463 98,639 53,412 51,939 6,050	ys. % I % 1 Cond Fair Fair Fair Fair Fair	Func. % 100% Perc Phy 45% 45% 45% 45% 45% 45%	Insulation Unfinished  ayout  ypical  Econ. %  100%  tent Good  Func Econ  100% 100%  90% 100%  100% 100%  100% 100%  100% 100%	Tol 328, Value(Ron 147, Value Ronlo 6, 39, 24, 23,
FirePlaces Insulation Unfin. Living Area  Built Renoval 1839 Functional Obso None  Description Open Frame Porce 1 & 1/2 Story Frm 1.5 Story Garage One Story Frame Unfinished Attic	Full NONE  ted Kitchens Typical Plescence  suildings/Addit Year 1839 1839 1839 1839 1839	Economic None tions/Imp Units 150 I 450 I 552 I 312 I 312 I	Baths Typical : Obsolescer provements Grade B 110 B 125 B 125 B 125 B 125	RCN 13,463 98,639 53,412 51,939 6,050 12,104	ys. % I % 1 Cond Fair Fair Fair Fair Fair Fair	Func. %  L00% Perc Phy 45% 45% 45% 45% 45% 45% 45%	Insulation Unfinished  ayout  ypical  Econ. %  100%  tent Good  Func Econ  100% 100%  90% 100%  100% 100%  100% 100%  100% 100%	Tot 328, Value(Ron 147, Value Ronlo 6, 39, 24, 23, 2, 5,
FirePlaces Insulation Unfin. Living Area  Built Renoval 1839 Functional Obso None  Outb Description Open Frame Porce 1 & 1/2 Story Frm 1.5 Story Garage One Story Frame Unfinished Attic Wood Deck	2 Full NONE  ted Kitchens 74 Typical plescence  pulldings/Addit Year h 1839 1 1839 1839 1839	Economic None tions/Imp Units 150   450   552   312   312   462	Baths Typical Disolescer Frovements Grade B 110 B 125 B 125 B 125 B 110 B 110 C 100	RCN 13,463 98,639 53,412 51,939 6,050 12,104 6,646	ys. % I % 1 Cond Fair Fair Fair Fair Fair Fair Avq-	Func. % 100% Perc Phy 45% 45% 45% 45% 45% 45% 70%	Insulation Unfinished  ayout  ypical  Econ. %  100%  tent Good  Func Econ  100% 100%  90% 100%  100% 100%  100% 100%  100% 100%	Toi 328,! Value(Rcn 147,: Value Rcnlo 6, 39, 24, 23, 2, 5,
FirePlaces Insulation Unfin. Living Area  Built Renoval 1839 Functional Obso None  Description Open Frame Porce 1 & 1/2 Story Frm 1.5 Story Garage One Story Frame Unfinished Attic	Full NONE  ted Kitchens Typical Plescence  suildings/Addit Year 1839 1839 1839 1839 1839 1839	Economic None tions/Imp Units 150   450   552   312   312   462	Baths Typical Disolescer Frovements Grade B 110 B 125 B 125 B 125 B 110 B 110 C 100	RCN 13,463 98,639 53,412 51,939 6,050 12,104	ys. % I % 1 Cond Fair Fair Fair Fair Fair Fair Avq-	Func. %  LOO% Perc Phy 45% 45% 45% 45% 45% 45% 45% 45% 45% 47%	Insulation Unfinished  ayout  ypical  Econ. %  100%  tent Good  Func Econ  100% 100%  90% 100%  100% 100%  100% 100%  100% 100%	Tot 328, Value(Ron 147, Value Ronlo 6, 39, 24, 23, 2, 5, 3, 4, 109,

Accpt Land

Valuation Report

	1 1					f.			
	'!		Valuation	ı Report	p u	-			11/14/2024
Harrison	IADADT		A gange or						Page 1
Name: DENISON, F	OBAKI	GALE		M	ap/Lot:		_		36-0007
	DENISON, MARTHA Card:	1 of :	Ĺ	Lo	cation:		3	81 MAPI	LE RIDGE RD
Account: 2168			- 		5700		- Sale	Data	STORE DEPOSIT SHEET AND ADDRESS OF
Neighborhood 1	Paved				S	ale Date	03/11/	2024	
Tree Growth	1973 Standard Land Us	e			S	ale Price	0		
Zoning/Use	RollingLevel	_				ale Type	Land 8	& Buildin	gs
Topography	Dug WellSeptic S	/stem				inancing	Unkno	wn	
Utilities Street	Paved	•			\	/erified		Record	
Street	,				١	/alidity	Relate	d Partie:	s
Tree Growth App	2031								
Reference 1				Ch (PPLA)					
Reference 2	TREE GROWTH -	APP DUE	2025/04/01	(NEW					
Tran/Land/Bldg	1 12 2								
Shore Ft Frnt	0 Sub	division	0						
Exemption(s)		Land Sch	edule 1 Land Des	=					
The second section is a second		to the second second	Price/U		" Total	Fctr	Influence	<u> </u>	Value
•	hod - Description es-Baselot Imp (Fr	act)	56,568.		113,137	100%	Canada 1	n de i	113,137 30,000
2.00 Acre 10.00 Acre	es-Rear Land 2+	ace	6,000.	00	60,000 10,000	50% 50%	Conserva Conserva		5,000
FOO Acr	oc∞Rear Land 12+	. 61	2,000. 434.		11,284	100%	40,100		11,284
26.00 TG	SW-TreeGrowth-S -MX-TreeGrowth-M	ortwood Ortwood	454.		3,178	100%	-chal		3,178 162,599
7.00 TG- Total Acres 50.00						Land T	Oldi <b>Peni</b> a	cemen	t Cost New
IOCAL ACTOR DOLLAR	- Dwelling 🛭	escription	onn	<u>حر</u>	ade B 100	1	Base		367,547
Ranch	One Story		1,836 Sqft		oue gae e roc	,	Trim		0
Exterior	Clapboard 1 OTHER U	nite-∩	Masonry Tri Roof Cover	As	sphalt Shir	ngles	Roof		0
Dwelling Units	I OLUEKO	111.5-0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		•				Ö
				D	ry Full Bm	f	Baseme	ent	0
Foundation	Brick &/or S	tone	Basement Basement G		one		Fin Bsn	nt	7 100
Fin. Basement Are	a None 100% Hot'	Mater BR	Cooling	10	00% Heat	Pump	Heat		7,190
Heating	100% HOC	evace DD	•	_					
Rooms Bedrooms	3		Add Fixture	s 0 0			Plumbi	ng	8,224
Baths	2	1	Half Baths	U			Attic		58,806
Attic	Full Finsihed	3					Firepla		5,874 0
FirePlaces	1 Full						Insulat Unfinis		ő
Insulation Unfin. Living Area			Dwelling	. Condit	ion			THE OWNER OF THE OWNER, OR THE OWNER, OR THE OWNER, OR THE OWNER,	Total
Built Renova	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.		3aths	Col	ldition	_	<b>Layout</b> Typical		447,641
1836	0 Typical	er	Typical		ow Averag 1 <b>ys. %</b> F	je Junc. %	Econ. %		Value(Rcnld)
Functional Obs			Obsolescen			00%	100%		246,203
None	buildings/Additi	lone ons/Imr	rovements	***		Per Phy	cent Good Func	Econ	Value Rcnld
Description	Year U	into '	J1 U U U	RCN 9 567	Cond Avg-	55%	100%	100%	4,712
Open Frame Por	ch 1836	256	B 100 B 130	45,463		55%	100%	100%	25,005 20,468
One Story Frame	1836 1836	720	C 100	46,519	Avg-	55% 55%	80% 80%	100% 100%	6,904
1.5 Shed Frame Shed	1836	340	C 100	15,691 88,410		55%	80%	100%	38,901
Barn	1836	1224 1224	C 100	17.687	' Avg-	55%	80%	100%	7,782 9,666
Unfinished Attic	1836 1836	476	C 100	21,967	Avq-	55% 55%	80% 80%	100% 100%	11,371
Frame Shed Frame Shed	1836	560	C 100	25,844 27,127		85%	80%	100%	18,446
Frame Garage	2002	5/6 800	C 100 C 100	36,920		92%	80%	100%	27,173 170,428
Frame Shed	2014						tbuilding		579,200
A.	ccpt Land	162,	600 Accept	ted Bidg	1	416,6	500 <b>Tota</b>	19	
<i>M</i> €1	Serial Marie (Serial Serial Se								

 $(\mathcal{M}_{\mathcal{M}})/((c)/\gamma)$ 

Harrison

Account:

Name: LAFONTAINE, PHYLLIS

**Valuation Report** 

11/14/2024

Page 1

18-0002

2078

Card:

1 of 1

Map/Lot: Location:

750 MAPLE RIDGE RD

Paved Neighborhood 1

Zoning/Use

Standard Land Use

Topography

RollingTopo

Utilities

Drilled WellSeptic System

Street

Paved

Reference 1

Reference 2 Tran/Land/Bldg

1 1 10

Shore Ft Frnt

0

Subdivision

Exemption(s)

Land Schedule

CI 10 50110			and the control of the control		
<del>a <u>,</u></del>	Land Description			Influence	Value
13	Price/Unit 80,000.00	Total 80.000	Fctr 100%	Tillineure	₩ 80,000
ct)	6,000.00	60,000	100%		60,000 4,000
	2 000 00	4.000	100%		4,000

Method - Description Units Acres-Baselot Imp (Frac 1.00 Acres-Rear Land 2+ 10.00 2,000.00 Acres-Rear Land 12+ 850 100% 2.00 500.00 Acres-Wasteland 144,850 Land Total 1.70 Replacement Cost New Total Acres 14.70

1

TOTAL WEIGHT THING			the state of the s	Kehlacamene	CORELECTE
Cape Cod Exterior Dwelling Units	<b>Dwelling Descript</b> One & 1/2 Story Clapboard 1 OTHER Units-0	1,364 Sqft Masonry Trim Roof Cover	Grade B 100 None Asphalt Shingles	Base Trlm Roof	381,730 0 0 0
Foundation Fin. Basement Area Heating	Concrete None 100% Floor/Wall	Basement Basement Gar Cooling	Dry Full Bmt None 0% None	Basement Fin Bsmt Heat	0 0 -5,741
Rooms Bedrooms Baths Attic FirePlaces Insulation	8 4 2 None 0 Full NONE	Add Fixtures Half Baths	0 0	Plumbing Attic Fireplace Insulation Unfinished	8,224 0 0 0 0
Unfin. Living Area	MONE	<ul> <li>Dwelling Cor</li> </ul>	ndition	Lavout	Total

Unfin, Living Area	IACIAL		<ul> <li>Dwelling</li> </ul>	Condition	on -		lavant		Total
Built Renovated 1976 0 Functional Obsolesc None Outbuild Description Open Frame Porch Frame Shed Frame Shed Frame Shed Frame Shed	,4110-	Economi None itions/In Units 160 150 144	Baths Typical ic Obsolescent provements Grade B 100 C 100 C 100 C 100 C 100	Con Aver	altion age <b>ys. %</b>	Func. % 100% Per Phy 66% 71% 62% 72%	Typical Typical Econ. % 100% cent Good Func 100% 80% 80% 80% stbuilding	Econ 100% 100% 100% 100%	384,213 Value(Rcnid) 253,581 Value Rcnld 8,400 3,932 3,297 10,208 25,837
			and the second s	2 F		279	100 <b>Tot</b> s	.1	424,300

**Accpt Land** 

144,900 Accepted Bldg

279,400 Total

Which I will

**Valuation Report** 

1 of 1

11/14/2024

Page 1 18-0001

Name: SPARROW, JOHN K

Map/Lot: Location:

744 MAPLE RIDGE RD

Paved Neighborhood 1

1797

Zoning/Use Topography Standard Land Use

Card:

Rolling Topo

Utilities

Drilled WellSeptic System

Street

Harrison

Account:

Paved

Reference 1 Reference 2

Tran/Land/Bidg

1 1 10

0

Subdivision

Shore Ft Frnt Exemption(s)

Land Schedule

Exembrion(2)	<del></del>	<b>Land Description</b>	pr-		
1.00 Acres 10.00 Acres 7.00 Acres 2.50 Acres	od - Description -Baselot Imp (Fract) -Rear Land 2+ -Rear Land 12+ -Wasteland	Price/Unit 80,000.00 6,000.00 2,000.00 500.00	Total 80,000 60,000 14,000 1,250	100% 100% 100% 100% Land Total	80,000 60,000 14,000 1,250 155,250
Total Acres 20.50		No.		Rer	lacement Cost New
		8 9	 de B 100		301,226

Total Acres 20.50		Replacement Cost New			
Cape Cod Exterior Dwelling Units	<b>Dwelling Description</b> One & 3/4 Story Clapboard 1 OTHER Units-0	864 Sqft Masonry Trim Roof Cover	Grade B 100 None Metal Roofing	Base Trim Roof	301,226 0 0 0 0
Foundation Fin. Basement Area Heating	Brick &/or Stone None 100% Forced Warm	Basement Basement Gar Cooling	Dry Full Bmt None 100% Heat Pump	Basement Fin Bsmt Heat	0 0 5,921
Rooms Bedrooms Baths Attic FirePlaces Insulation	8 3 2 None 0 Full NONE	Add Fixtures Half Baths	0 0	Plumbing Attic Fireplace Insulation Unfinished	8,224 0 0 0 0
Unfin, Living Area	MONE	Dwalling Col	ndition ————	_	Tetal

Unfin. Living Area	NONE	Mark San Control of the San		ing Conditio	on - dition	* 1200 p. 100 p.	Layout	<u>, e jibo garaya are e</u> ga	Total
Built Renovated 1880 1983 Functional Obsolesc	<b>Kitchens</b> Typical		<b>Baths</b> Typical ic <b>Obsoles</b> e	Aver cence Phy	age <b>ys. %</b>	Func. %	Typical <b>Econ. %</b>	)	315,371 Value(Rcnid) 204,991
Nema		None itions/Im	provemen	65°	% Cond	100% Pei Phy	100% cent Good Func	Econ	Value Rcnld
Description 1.25 Garage 1.5 Shed Wood Deck Basement Entry Open Frame Porch Frame Garage Barn Unfinished Attic Heat Pump	Year 1880 1880 1880 1880 1880 2014 1880 1880 2014	Units 272 576 160 20 342 840 2275 2275 1	Grade C 100 C 100 B 100 B 100 C 115 C 100 C 100 C 100	RCN 14,190 37,215 5,091 4,111 21,639 43,380 164,323 32,874 5,350	Avg- Fair Avg Avg Avg Avg Fair Fair	55 <sup>5</sup> % 45% 65% 65% 92% 45% 92%	100% 80% 100% 100% 100% 80% 80% 80%	100% 100% 100% 100% 100% 100% 100% 100%	7,804 13,398 3,309 2,672 14,065 31,928 59,156 11,834 3,938 148,104
		155	300 <b>Acc</b> e	ented Blda	-	353,	COLUMN TOWNS OF STREET	_	508,400

Accpt Land

155,300 Accepted Bldg

N H

Mr. Dominic Micale 400 Carsley Rd Harrison, MF 04040-3936

Retail

UMITED STATES POSTAL SERVICE®

U.S. POSTAGE PAID FCM LETTER HARRISON, ME 04040 JAN 13, 2025

\$1.29

S2324M503507-05

RDC 99

Cumberland County Board of Assessment Review % Administrative Assistant
142 Federal Street
Portland, ME 04101