



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

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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 filed 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
www.JensenBaird.com

T: (207) 775-7271
D: (207) 518-5906
Email: atibbetts@jensenbaird.com
Bio: Alyssa C. Tibbetts | Jensen Baird



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.

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."

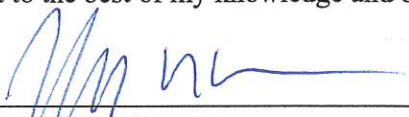
Please see the attached document stating the reasons for abatement.

15. ESTIMATED TIME FOR PRESENTATION AT HEARING: 10 minutes

Submit **TEN (10) COPIES** (an original plus 9 copies) of the application and any documentation available to support your claim. **ONE COPY MUST** be submitted to your municipal tax assessor that sent you the denial letter. All documentation **MUST** be submitted with the application or at least **fourteen (14) days prior to hearing date** to Cumberland County Board of Assessment Review, c/o Administrative Assistant, 142 Federal Street, Portland, ME 04101. You will be notified of the scheduled hearing date.

To the Cumberland County Board of Assessment Review: In accordance with the provisions of 36 M.R.S.A. § 844-M, I hereby make written application for an appeal of the assessed value of the property as noted above. The above statements are correct to the best of my knowledge and belief.

12/30/24
Date


Signature of Applicant

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

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.

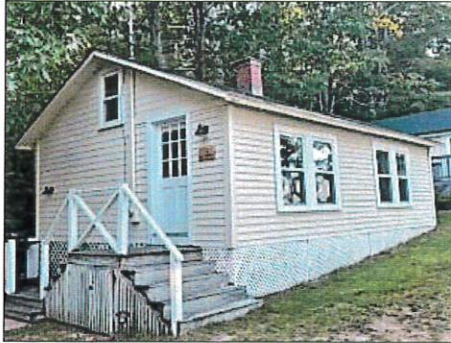
Respectfully submitted,

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

Public Detail Report

MLS #: 1581562 County: Cumberland Association Fee: \$340/ Annually List Price: \$340,000
 Status: Closed Property Type: Residential Seasonal: Yes Original List Price: \$389,000
 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.



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

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



General Information

Sub-Type: Condominium	Year Built: 1940	Rooms: 4	Sqft Fin Abv Grd+/-: 756
Style: Camp; Cottage	Fireplaces Total: 0	Beds: 2	Sqft Fin Blw Grd+/-: 0
Color: Yellow		Baths: 1/0	Sqft Fin Total+/-: 756
			Source of Sqft: Public Records

Land Information

Leased Land: No	Waterfront: Yes	Waterfront Amount: 325	Zoning: Shoreland/Village
Lot Size Acres +/-: 0.17	Src of Wtrfrt: Public Records	Waterfront Owned +/-: 0	Zoning Overlay: Yes
Source of Acreage: Public Records	Water Views: Yes	Waterfront Shared +/-: 325	
Surveyed: Yes		Water Body: Thomas Pond	
		Water Body Type: Pond	

Interior Information

Full Baths Bsmnt: 0	Half Baths Bsmnt: 0	# of Buildings: 14
Full Baths Lvl 1: 1	Half Baths Lvl 1: 0	Total Units: 14
Full Baths Lvl 2: 0	Half Baths Lvl 2: 0	Unit Type: Condo
Full Baths Lvl 3: 0	Half Baths Lvl 3: 0	Units in Building: 1
Full Baths Upper: 0	Half Baths Upper: 0	FHA Certification: No
		VA Certification:

Appliances: Cooktop; Refrigerator

Room Name	Length	Width	Level	Room Features
Kitchen			First	
Living Room			First	
Bedroom 1			First	
Bedroom 2			First	

Property Features

Site: Level; Open	Construction: Wood Frame
Driveway: Gravel	Basement Info: Crawl Space
Parking: 1 - 4 Spaces; On Site; Reserved Parking: Yes; Reserved Parking Spaces: 2	Exterior: Wood Siding
Location: Near Town; Neighborhood	Roof: Shingle
Rec. Water: Beach Rights; Boat Slip; Deeded; Dock	Heat System: Direct Vent Heater; Heat Pump
Roads: Association; Gravel/Dirt	Heat Fuel: Electric; Propane
Electric: Circuit Breakers	Water Heater: Electric
Gas: Bottled	Cooling: Heat Pump
Sewer: Private Sewer; Septic Design Available; Septic Existing on Site	Floors: Carpet; Wood
Water: Private; Well Existing on Site	Veh. Storage: No Vehicle Storage
Basement Entry: Not Applicable	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: 15/13
		Tax ID: CASC-000015-000001-000013

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	Closed Date: 11/06/2024
Sold Terms/Other:	Closed Price: \$325,000

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

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

The information on MLS listings has been assembled from various sources of varying degrees of reliability. Any information that is critical to your buying decision should be independently verified. All dimensions are approximate and not guaranteed. Copyright Maine Listings © 2025 and FBS. Broker Attribution: 6032052276



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 1/26th 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

Arabella Properties LLC
170 Warren Ave.
Westbrook, ME 04092

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



Mailed From 0403
01/06/2025
032A 00618079





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

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

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

ASSESSOR’S EXHIBITS:

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

PROPERTY ASSESSMENT APPEAL – 25 Pond View Way

- Map showing land schedule assignment & Cdn factors Exs. #8A & 8B
- Town-wide condominium sale review Ex. #9
- Sale review of area proximate to subject Ex. #10
- Cards for surrounding units within the association Exs. #11A-11F

PROPERTY OWNERS' ARGUMENTS FOR ABATEMENT

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

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

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

ASSESSOR'S RESPONSE

The 2024 assessed values in Casco were calculated from the 2024 revaluation model. 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

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.

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.

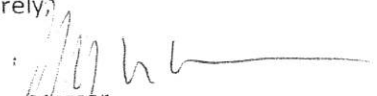
There is also a discrepancy on the acreage listed on the real estate tax bill for 25 Pond View Way. The acreage is listed at 0.17 acres, however, the deed suggests the acreage is 0.0255 acres, or only about 15% of the size Casco is assessing. Per my deed, the only land I own and control is a 5 foot envelope 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 1/26th 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.

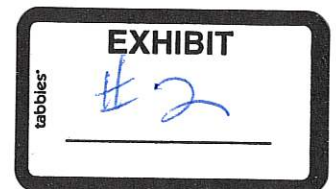
Finally, parcel MBLU 0015/0002/1 is not held in condominium ownership, but is rather a parcel held in fee simple, and is therefore not directly comparable. Lot 0015/0002/1 is assessed on a superior pricing schedule, having direct access to the water. It is also subject to negative pricing influences,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

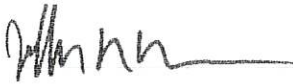
This inflated valuation results in a tax burden that is disproportionate to the fair market value of the property and creates a significant financial injustice for the taxpayer. Such overvaluation undermines the principles of equity and fairness in property taxation.

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		VISION	
ANIBELLA PROPERTIES, LLC		4 Rolling		7 Waterfront		Description	Code		Appraised
170 WARREN AVE		SUPPLEMENTAL DATA				RESIDENTL	1020	75,800	75,800
WESTBROOK ME 04092		TG/F/L/O/S ST MAP ID				RES LAND	1020	346,500	346,500
GIS ID 0015-0001-7		Assoc Pld#							
Total							422,300	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	10-16-2015	Q	I	135,000	00	Year	Code	Assessed	Year	Code	Assessed		
BEECHER, CHARLES E & ANDREA L		25702	12-19-2007	U	V	155,000		2024	1020	75,800	1020	79,000	2023	1020	34,800
Total								346,500	1020	490,900	1020	1020	135,900		
Total								422,300	Total	569,900	Total	Total	170,700		

EXEMPTIONS		Amount	Code	Description	Number	Amount	Comm Int	APPRAISED VALUE SUMMARY	
Total		0.00						Appraised Bldg. Value (Card)	75,800
Total		0.00						Appraised Xi (B) Value (Bldg)	0
Total		0.00						Appraised Ob (B) Value (Bldg)	0
Total		0.00						Appraised Land Value (Bldg)	346,500
Total		0.00						Special Land Value	0
Total		0.00						Total Appraised Parcel Value	422,300
Total		0.00						Valuation Method	C
Total		0.00						Exemptions	0

OTHER ASSESSMENTS		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		0016-174C	08-08-2017	CO	CO ISSUED	15,000		100	06-14-2024	06-14-2024
Total Appraised Parcel Value		174BP	09-20-2016	AD	ADDITION	15,000		100	08-03-2023	08-03-2023
Total Appraised Parcel Value									03-22-2017	03-22-2017
Total Appraised Parcel Value									05-23-2013	05-23-2013
Total Appraised Parcel Value									05-02-2013	05-02-2013

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		B	CONDO MDL-0				7.388 SF	5.21	M	1.00	TPA	3.000			1.0000	46.9	346,500
Total Card Land Area		1	CONDO MDL-0				0.17 AC										346,500
Parcel Total Land Area																Total Land Value	
Parcel Total Land Area																346,500	



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 Bedrms: 01		1 Full			
Tl Half Bths: 1					
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
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	

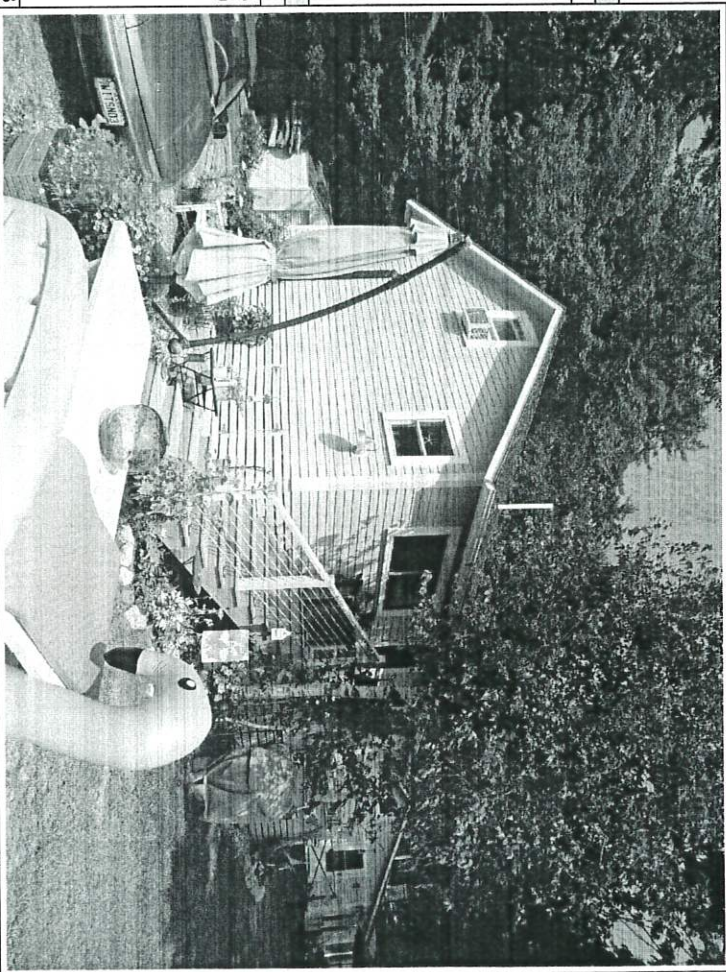
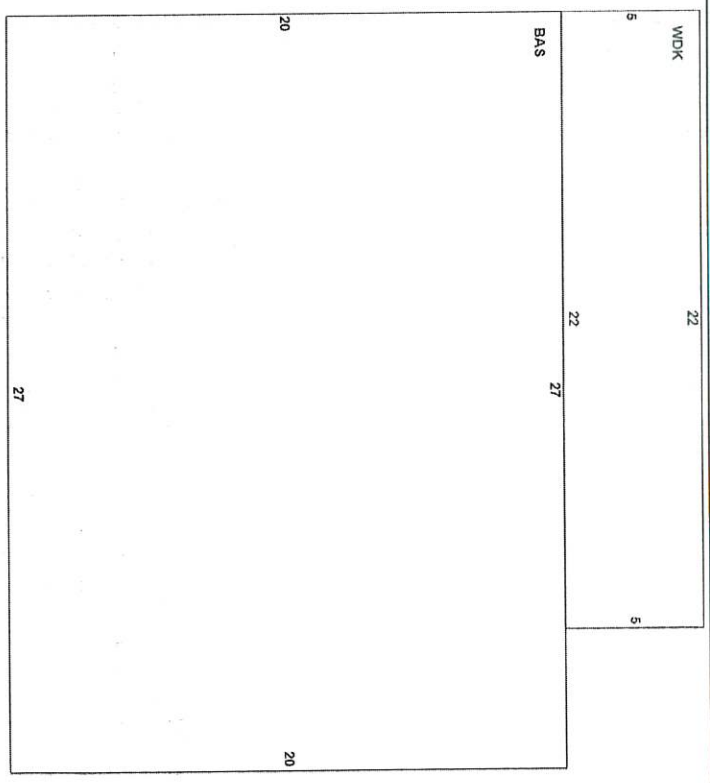
OB - OUTBUILDING & YARD ITEM(S) / XF - BUILDING EXTRA FEATURES(B)

Code	Description	L/B	Units	Unit Price	Yr Bilt	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			
Ttl Bedrms: 02		1 Full			
Ttl Bathrms: 1					
Xtra Half Bths: 0					
Total Rooms: 4		Average			
Bath Style: 02		Average			
Kitchen Style: 02					
FBM AREA					
BSMT GAR					

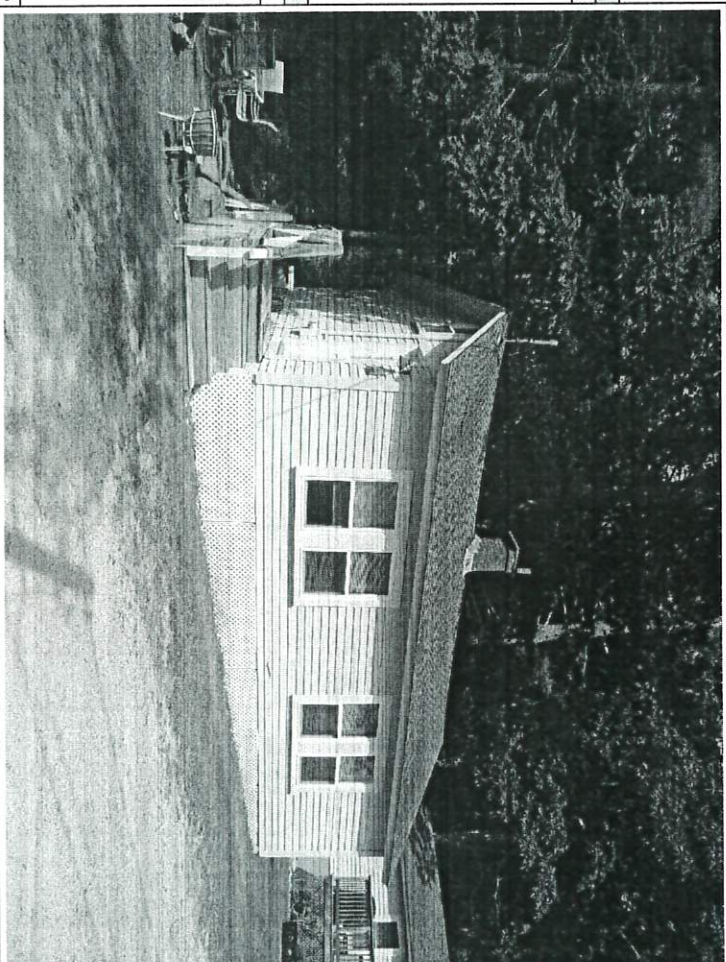
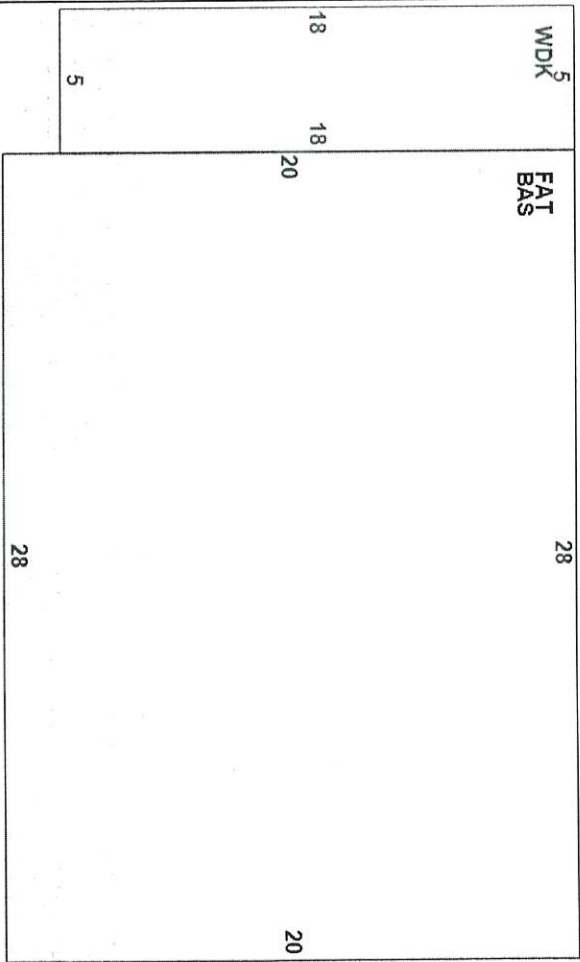
CONDO DATA			
Parcel Id	Thomas Pond	C	Owne
4021		005	B1 S1
Adjust Type	Code	Description	Factor%
Condo Flr			100
Condo Unit			100
COST / MARKET VALUATION			
Building Value New	125,623		
Year Built		1940	
Effective Year Built		1988	
Depreciation Code		A	
Remodel Rating			
Year Remodeled			
Depreciation %	36		
Functional Obsol			
External Obsol			
Trend Factor	1		
Condition			
Condition %		64	
Percent Good		80,400	
Cns Sect Rchld			
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



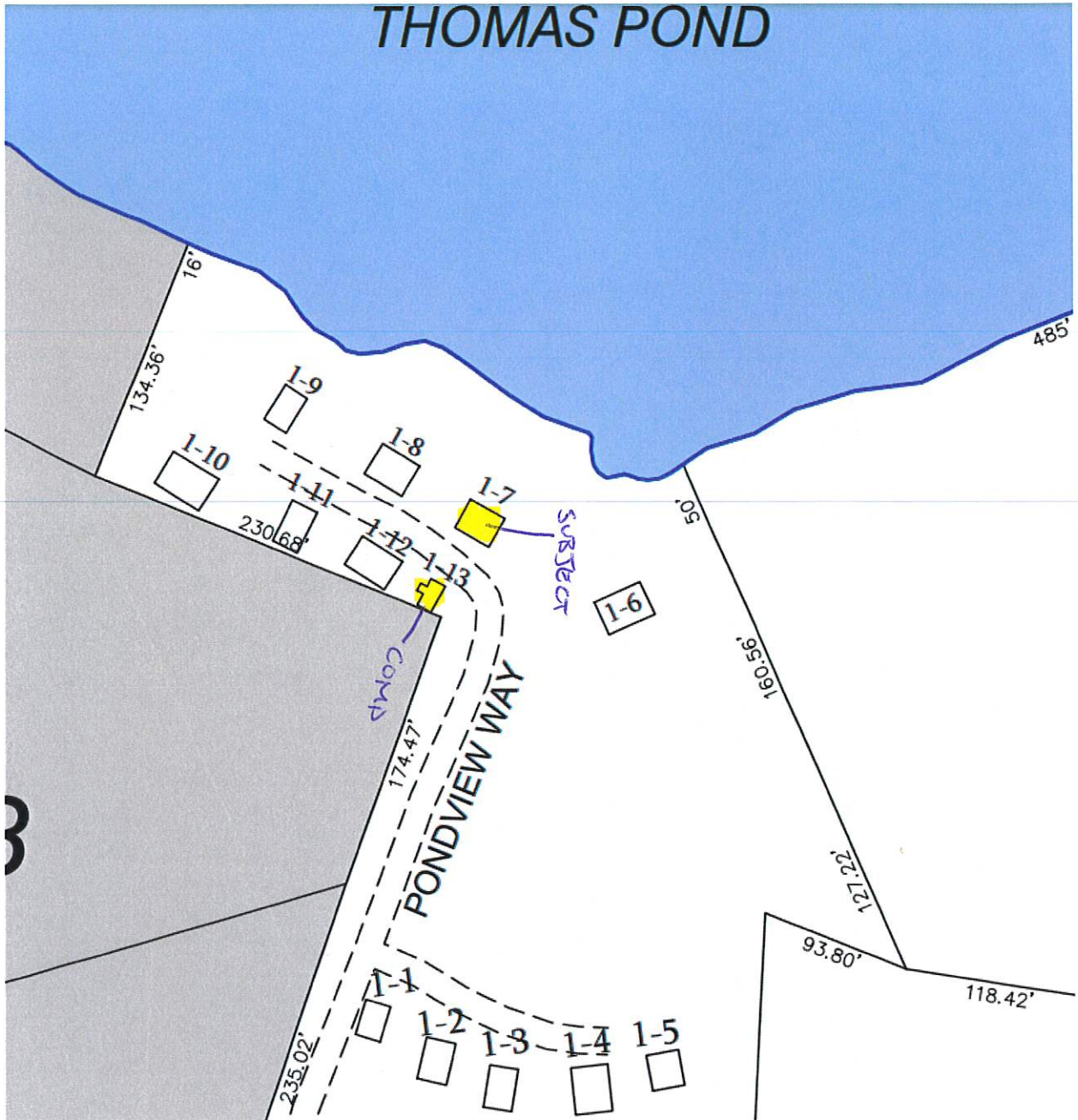


EXHIBIT
#5

Casco
10:29 AM

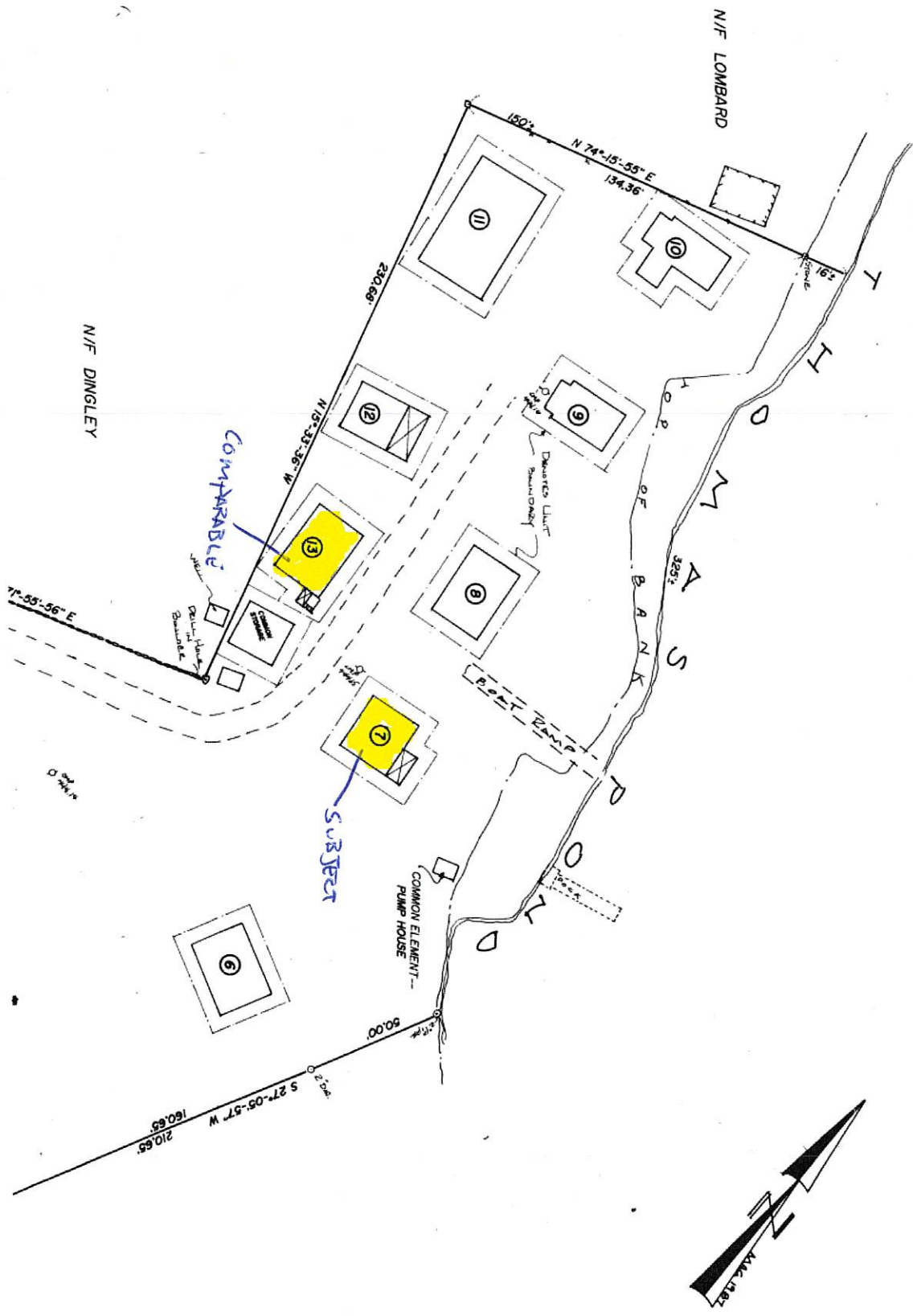
Real Estate Tax Commitment Book - 9.770
2024 - 2025 Fiscal Year Tax

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					



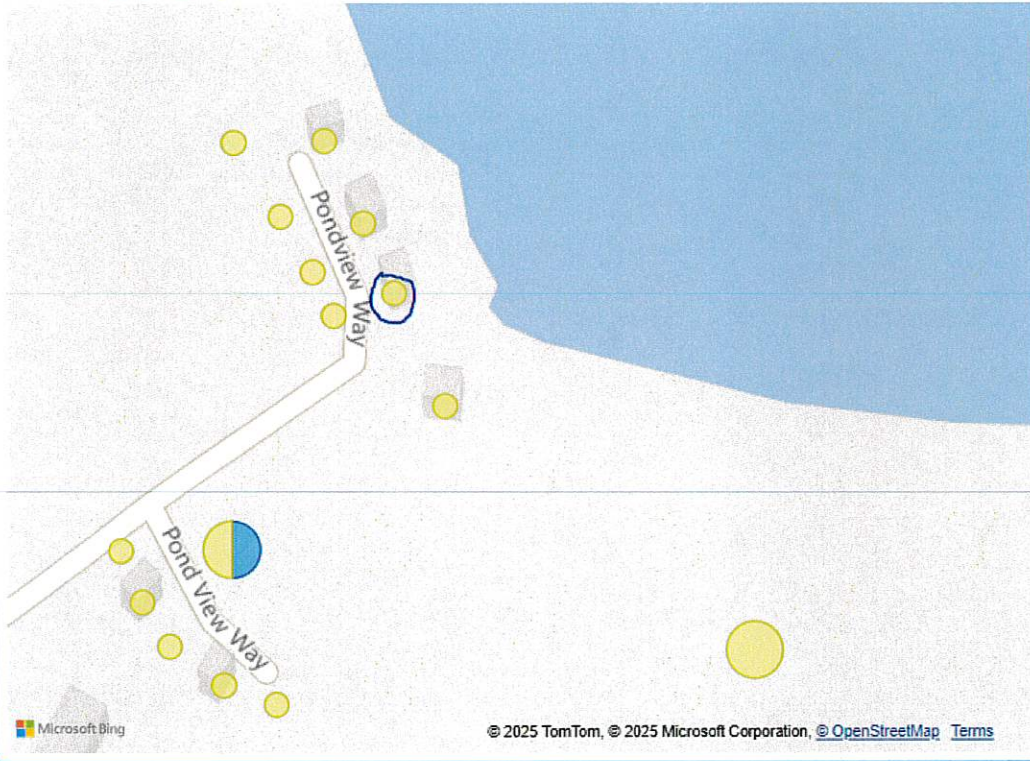
	Land	Building	Exempt	Total	Tax
Page Totals:	1,434,200	595,000	0	2,029,200	19,825.28
Subtotals:	199,598,100	377,716,400	43,106,900	534,207,600	5,219,208.15



tables' **EXHIBIT**
7

Bldg_ First PID, First Use and Number of Land Lines by Site_Index, Lat and Long

Site_Index ● 0 ● 5 ● M

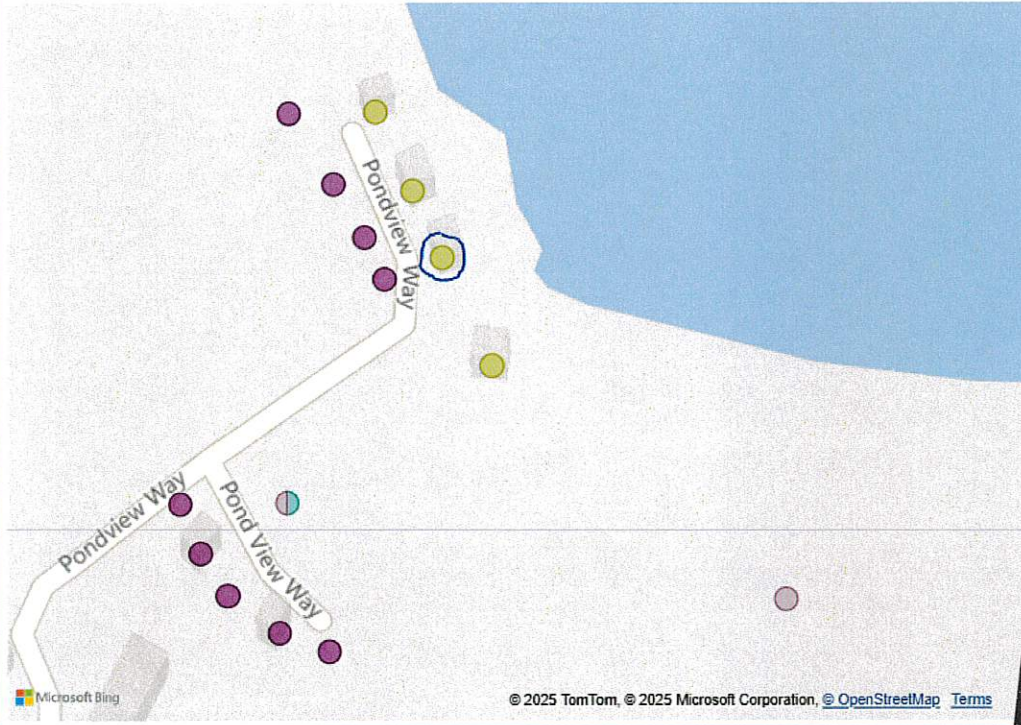


Microsoft Bing

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First PID by Nbhd, Lat and Long

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



Microsoft Bing

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tabbies
EXHIBIT
#8A

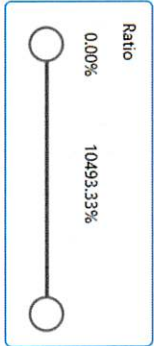
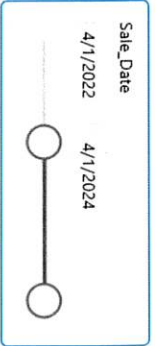
Condition_Factor ● 0.1 ● 0.25 ● 0.5 ● 0.75 ● 0.95 ● 1 ● 2



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

0.4
COD

1.78
PRD

Ratio Group

- Between 85-100%

\$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

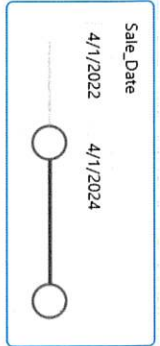
- CONDO MDL-05

Description	Vison Link	First Lbhd	Ratio	Median Sale Price	First Improved	First Qualified
CONDO MDL-05		50	87.60%	\$625,000	I	Q
23 CONDO RIDGE RD #8	↻	50	87.95%	\$220,000	I	Q
27 WHITE PINE LN	↻	MDW	87.60%	\$625,000	I	Q
32 WHITE PINE LN	↻	MDW	86.93%	\$625,000	I	Q
Total		50	87.60%	\$625,000	I	Q





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

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

tabbles' EXHIBIT #10

CONSTRUCTION DETAIL

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: 03		Hot Water			
Heat Type: 05		Heat Pump			
AC Type: 02		3 Bedrooms			
Tl Bathrms: 03		2 Full			
Tl Bathrms: 2					
Tl Half Bths: 0					
Xtra Fixres: 3					
Total Rooms: 5					
Bath Style: 03		Modern			
Kitchen Style: 03		Modern			
FBM AREA					
BSMT GAR					

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

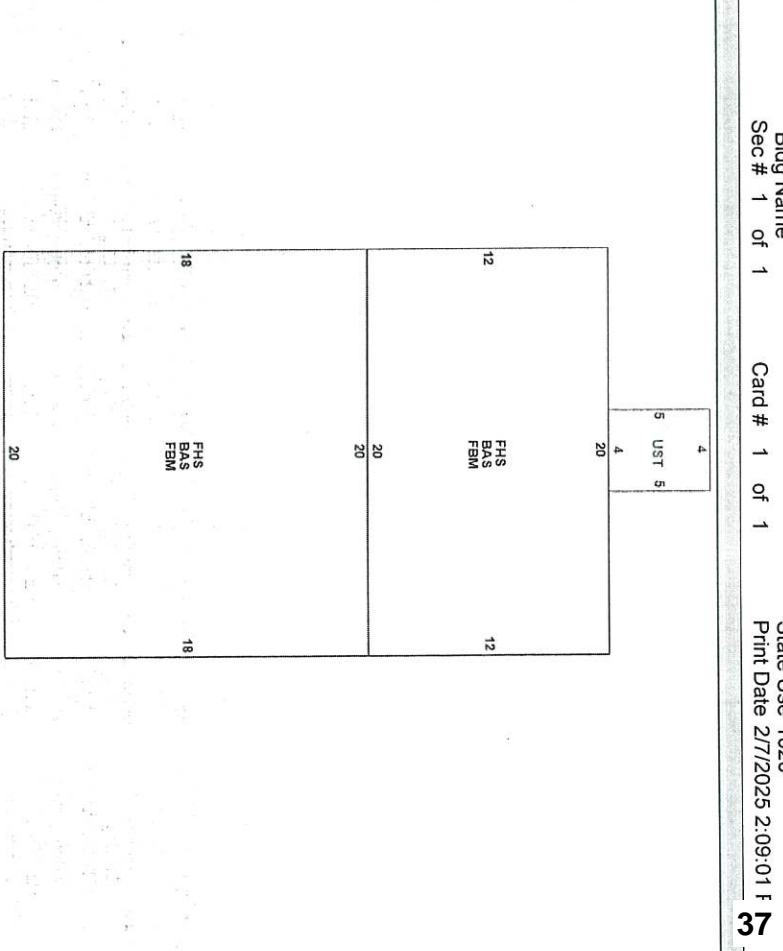
Ttl Gross Liv / Lease Area		900	1,820	1,147	262,493
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CONDO DATA

Parcel Id	4021	C	005	Owne
Thomas Pond	B1	S1		
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	



CURRENT OWNER			TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
WOLFRAM, GERARD & COURTNEY J			4 Rolling			7 Waterfront	Description	Code	Appraised	Assessed
19 BAY COLONY RD							RESIDENTL	1020	70,900	70,900
ASHLAND MA 01721			SUPPLEMENTAL DATA				RES LAND	1020	346,500	346,500
			Air Prcil ID	OLD DATA	TG/FL/OS	ST MAP ID	VISION			
			TAX CLAS	CALLBAC	TG 1ST C	TG MOST				
			GIS ID	0015-0001-8	Assoc Pld#					

RECORD OF OWNERSHIP				BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)							
WOLFRAM, GERARD & COURTNEY JANE				21722	0137	08-30-2004	U	V	150,000		Year	Code	Assessed	Year	Code	Assessed	
											2024	1020	70,900	2024	1020	70,900	
											1020	346,500	1020	490,900	2023	1020	32,800
											Total	417,400	Total	561,800	Total	168,700	

EXEMPTIONS				Amount	Code	Description	Number	Amount	OTHER ASSESSMENTS					
Year														
Description														
Total				0.00										

ASSESSING NEIGHBORHOOD			NOTES	
Nbhd	Nbhd Name	B	Tracing	Batch
0001				

THOMAS POND COTTAGE CONDOMINIUMS
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tabbies' EXHIBIT # 11 B

BUILDING PERMIT RECORD						VISIT / CHANGE HISTORY								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpose/Result
BP2018-45	05-07-2018	DK	DECK/PATIO/P	400		100		DECK & STAIRS 16 X 5 80 S	06-18-2024	BS			40	Hearing - No Change
									08-03-2023	LC			101	REVAL Measure Only
									12-11-2018	RS			03	Bldg Permit Insp
									09-17-2013	RK			40	Hearing - No Change
									05-23-2013	JJ			01	Measure 1st Visit
									05-02-2013	KL			15	Res Field Review

LAND LINE VALUATION SECTION															
B 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
1	1020 CONDO MDL-0				7,388 SF	5.21	3.00000	M	1.00	TPA	3.000		1.0000	46.9	346,500
Total Card Land Units 0.17 AC															
Total Land Value 346,500															

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	B1	S1
Condo Flr		Description	Factor%
Condo Unit			100

COST / MARKET VALUATION

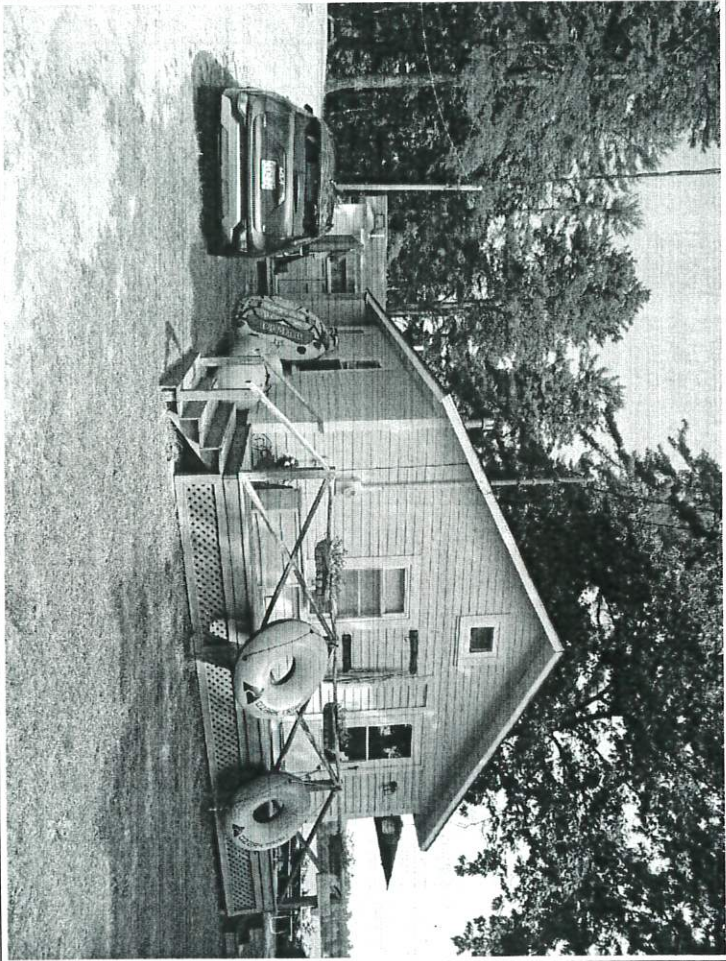
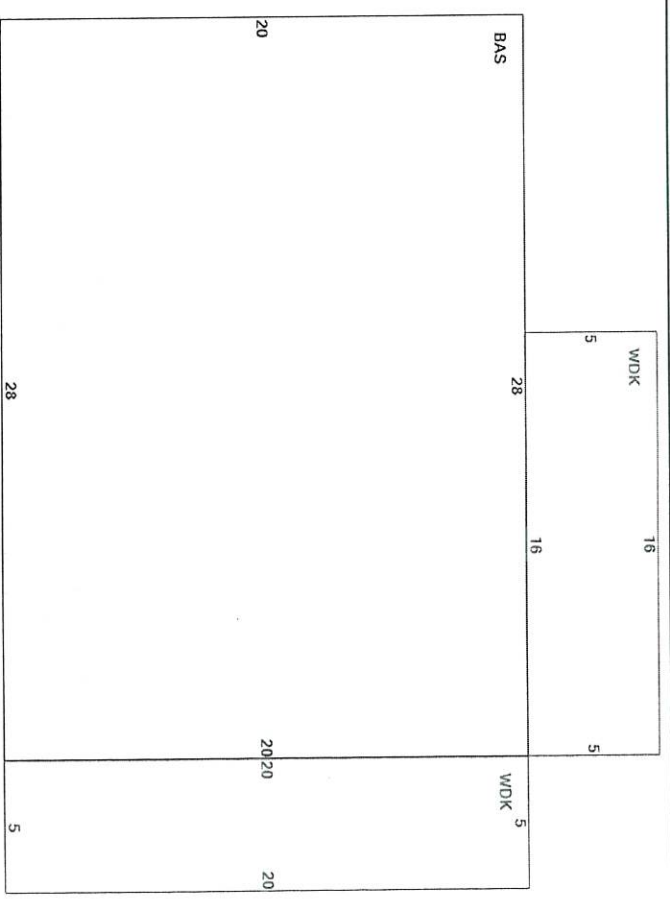
Building Value New	100,254
Year Built	1940
Effective Year Built	1991
Remodel Code	G
Year Remodeled	
Depreciation %	33
Functional Obsol	
External Obsol	
Trend Factor	1
Condition	
Condition %	67
Percent Good	
Cns Sect: Rchld	67,200
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to 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	
23 OLD FARM LN		SUPPLEMENTAL DATA				RESIDENTL	1020	3205
YARMOUTH ME 04096		ATT Prci ID OLD DATA TAX CLAS CALLBAC TG 1ST C TG MOST			TG/FLOS ST MAP ID	RES LAND	1020	CASCO, ME
GIS ID 0015-0001-9		Assoc Pld#				RESIDENTL	1020	
Total		403,200			403,200		403,200	

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

EXEMPTIONS		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				

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	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

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															

CONSTRUCTION DETAIL

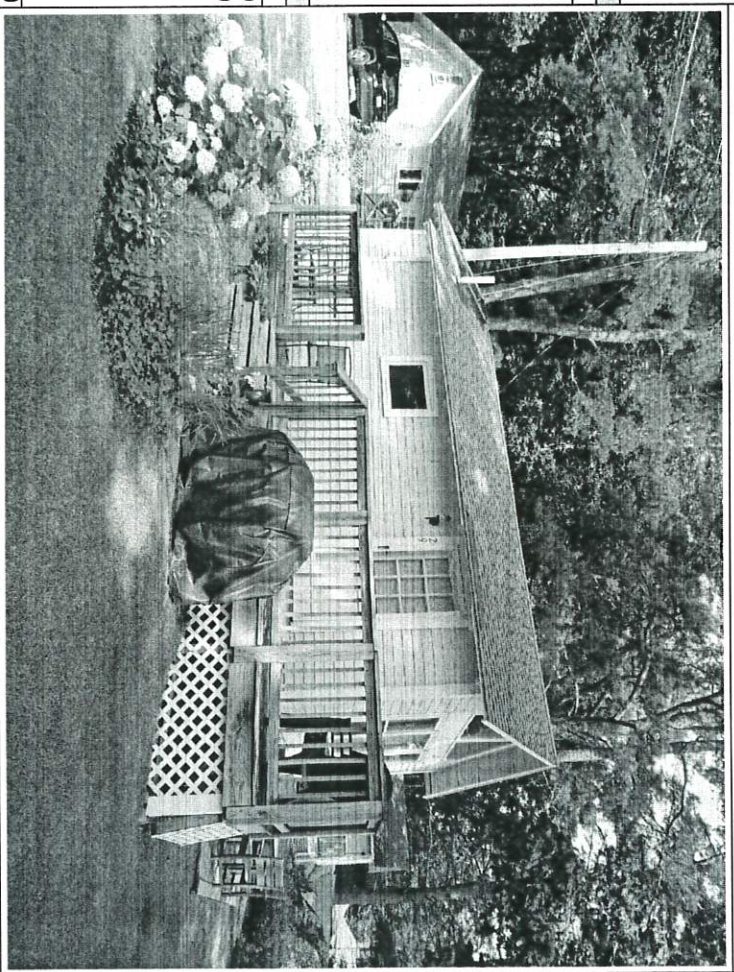
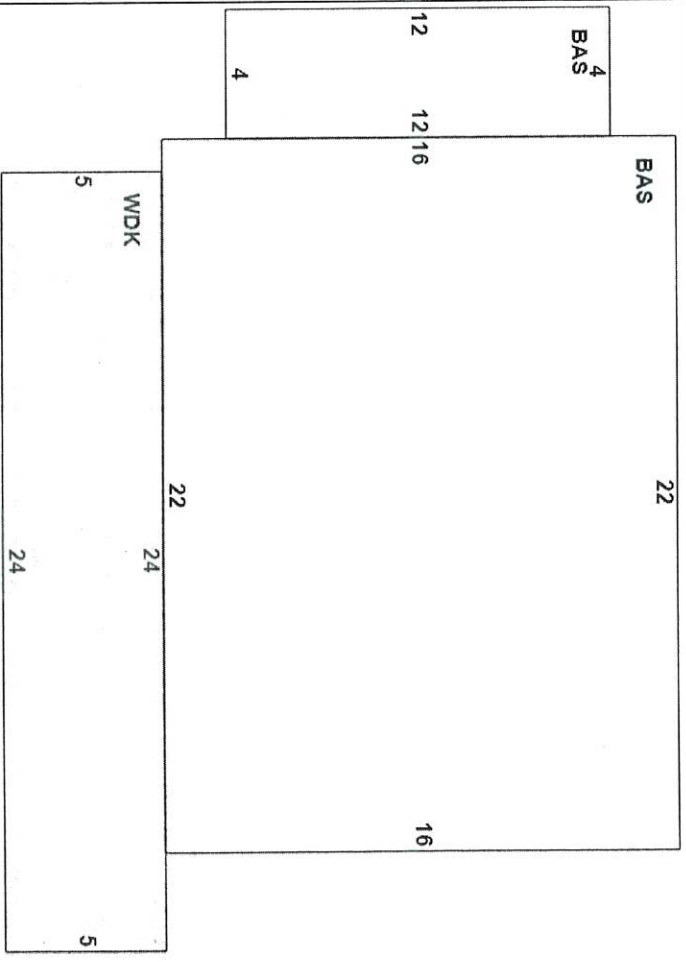
CONSTRUCTION DETAIL (CONTINUED)

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 0005	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		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		55,600	
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
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#				3205	
AT Prci ID OLD DATA TAX CLAS CALLBAC TG 1ST C TG MOST									CASCO, ME	

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	2023	1020	30,300
										1020	231,000	1020	490,900	135,900
										Total	302,600	Total	562,500	166,200

EXEMPTIONS		Amount	Code	Description	Number	Amount	Comm Int	APPRAISED VALUE SUMMARY	
Year								Appraised Bldg. Value (Card)	71,600
Nbhhd								Appraised Xr (B) Value (Bldg)	0
0001								Appraised Ob (B) Value (Bldg)	0
								Appraised Land Value (Bldg)	231,000
								Special Land Value	0
								Total Appraised Parcel Value	302,600
								Valuation Method	C
								Exemptions	0

THOMAS POND COTTAGE CONDOMINIUMS
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BUILDING PERMIT RECORD						VISIT / CHANGE HISTORY								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpose/Result
									06-18-2024	BS			40	Hearing - No Change
									08-03-2023	LC			101	REVAL Measure Only
									07-02-2013	SC			00	M & L
									05-23-2013	JJ			01	Measure 1st Visit
									05-02-2013	KL			06	Sales Review

LAND LINE VALUATION SECTION																
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
1	1020	CONDO MDL-0				7,388 SF	5.21	3.00000	M	2.00	50	1,000		1,0000	31.27	231,000
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					
Interior Floor 2					
Heat Fuel: 02		Oil			
Heat Type: 03		Hot Air-No Duc			
AC Type: 01		None			
Tl Bedrms: 02		2 Bedrooms			
Tl Bathrms: 1		1 Full			
Xtra Fixres: 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	SI 1
Adjust Type	Code	Description	Factor%
Condo Flr			100
Condo Unit			100

COST / MARKET VALUATION

Building Value New	106,870
Year Built	
Effective Year Built	1940
Depreciation Code	1991
Remodel Rating	G
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	

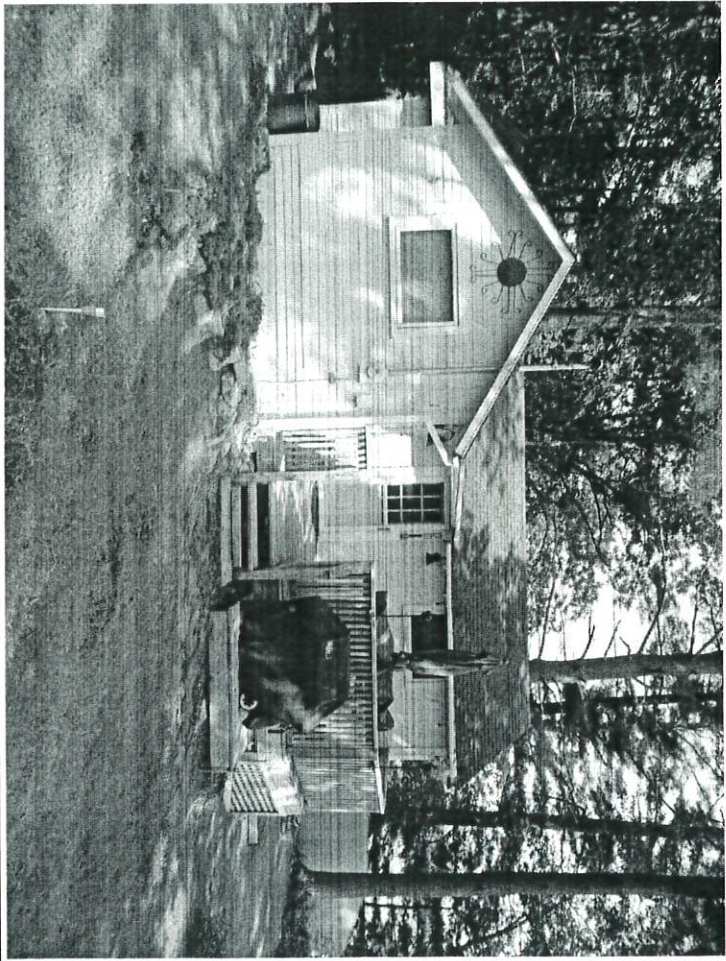
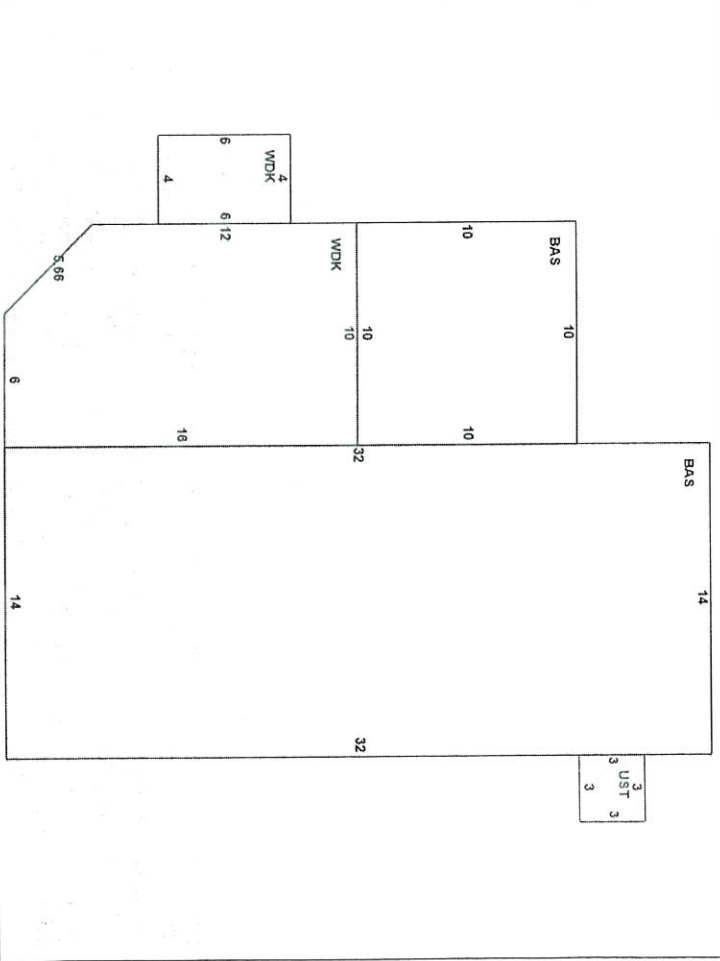
OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)

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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CURRENT OWNER		WARREN, DANIEL & ELIZABETH	CURRENT ASSESSMENT		VISION	
4	Rolling		3205			
TOPO						
UTILITIES						
STRT / ROAD						
LOCATION						
SUPPLEMENTAL DATA						
Alt Prcl ID						
OLD DATA						
TAX CLAS						
CALLBAC						
TG 1ST C						
TG MOST						
GIS ID		0015-0001-11				
Assoc Pld#						

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)					
WARREN, DANIEL & ELIZABETH		13281 0028	08-01-1997	U	V	54,000		Year	Code	Assessed	Year	Code	Assessed
								2024	1020	88,100	2023	1020	39,500
								2024	1020	231,000	1020	1020	90,600
								Total	Total	319,100	Total	Total	130,100

EXEMPTIONS		Amount	Code	Description	Number	Amount	Comm Int
Total		0.00					

ASSESSING NEIGHBORHOOD		Nbhd	Nbhd Name	Tracing	Batch
0001			B		

NOTES		BUILDING PERMIT RECORD		LAND LINE VALUATION SECTION						
THOMAS POND COTTAGE CONDOMINIUMS		Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
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Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int
Appraised Bldg. Value (Car)								88,100
Appraised Xr (B) Value (Bldg)								0
Appraised Ob (B) Value (Bldg)								0
Appraised Land Value (Bldg)								231,000
Special Land Value								0
Total Appraised Parcel Value								319,100
Valuation Method								C
Exemptions								0

Use Code	Description	Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	LOC	Notes	Location Adjustmen	Adj Unit P	Land Value
B	1020 CONDO MDL-0				7,388 SF	5.21	3.00000	M	2.00	50	1,000	LOC		1,0000	31.27	231,000

VISIT / CHANGE HISTORY		Date	Id	Type	Is	Cd	Purpose/Result
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					
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: 02		Average			
Bath Style: 02					
Kitchen Style: 02					
FBM AREA					
BSMT GAR					

CONDO DATA

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

COST / MARKET VALUATION

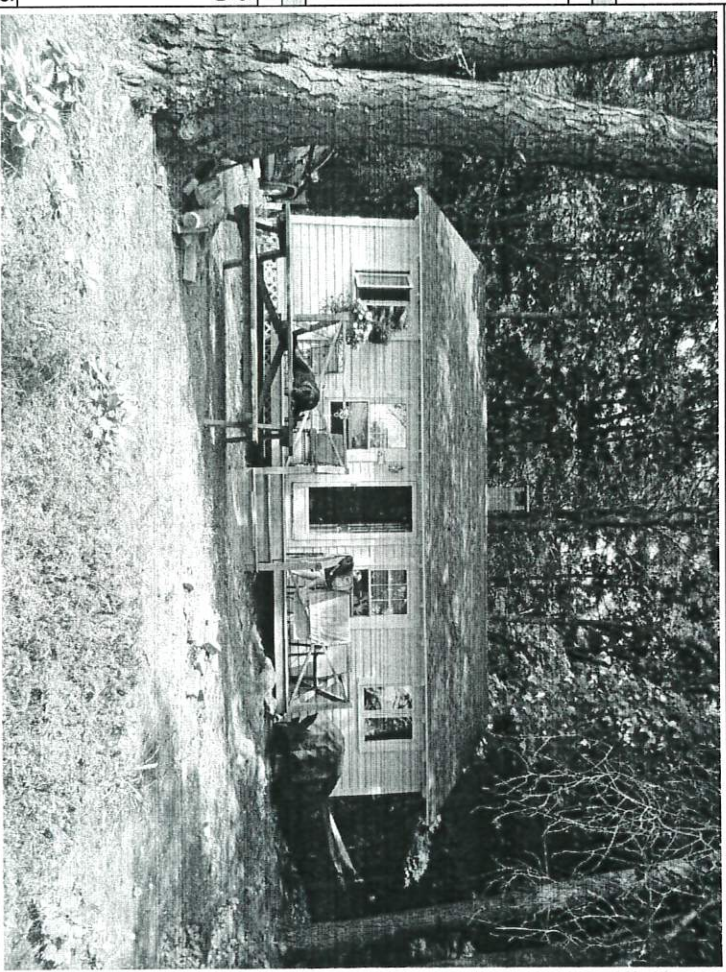
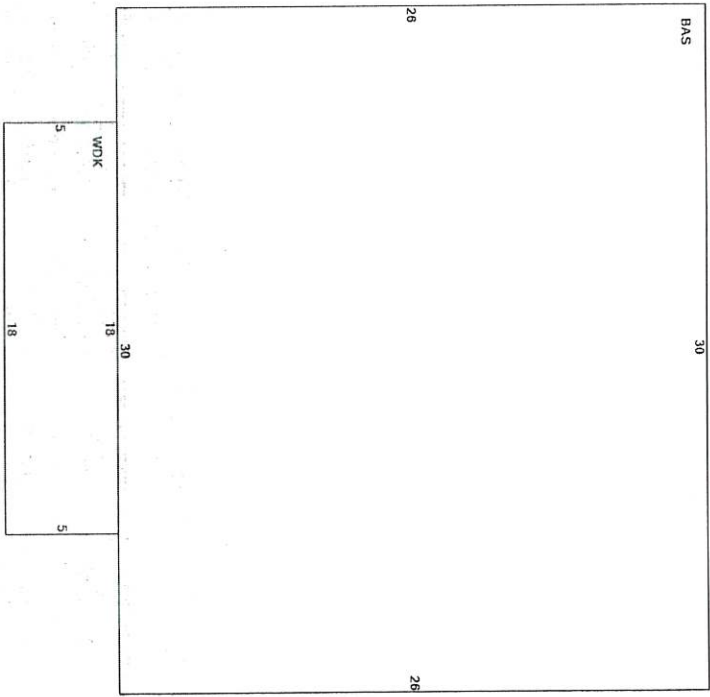
Building Value New	131,426
Year Built	1940
Effective Year Built	1991
Remodel Rating	G
Year Remodeled	
Depreciation %	33
Functional Obsol	
External Obsol	
Trend Factor	1
Condition	
Condition %	
Percent Good	67
Cns Sect Rchld	88,100
Dep % Ovr	
Dep Ovr Comment	
Dep Imp Ovr	
Misc Imp Ovr Comment	
Cost to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

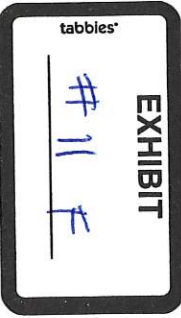


CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT		VISION					
GANNON, JAMES D & KAREN L		4 Rolling			7 Waterfront	Description	Code		Appraised	Assessed			
15 ABERDEEN WAY						RESIDENTL	1020	64,100	64,100				
DURHAM CT 06422-3624						RES LAND	1020	231,000	231,000				
GIS ID 0015-0001-12		Assoc Pld#											
AT Prcd ID OLD DATA TAX CLAS CALLBAC TG 1ST C TG MOST		TG/FU/OS ST MAP ID											
GANNON, JAMES D & KAREN L COX, ALAN G		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)					
		27893	07-06-2010	U	V	140,000	1	Year	Code	Assessed	Year	Code	Assessed
		0		U	V	0		2024	1020	64,100	2023	1020	28,900
		0						1020	1020	231,000	1020	1020	90,600
		Total					Total	295,100	Total	295,100	Total	Total	119,500

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

ASSESSING NEIGHBORHOOD		Nbhd	Nbhd Name	Tracing	Batch
		0001	B		

THOMAS POND COTTAGE CONDOMINIUMS
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APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	60,600
Appraised Xt (B) Value (Bldg)	3,500
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	231,000
Special Land Value	0
Total Appraised Parcel Value	295,100
Valuation Method	C
Exemptions	0

BUILDING PERMIT RECORD						VISIT / CHANGE HISTORY								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpose/Result
					08-03-2023				08-03-2023	LC			101	REVAL Measure Only
					05-23-2013				05-23-2013	JJ			00	M & L
					05-02-2013				05-02-2013	KL			15	Res Field Review

LAND LINE VALUATION SECTION															
B 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
1	1020	CONDO MDL-0			7,388 SF	5.21	3.00000	M	2.00	50	1,000	LOC	1,0000	31.27	231,000
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	05	Condominium Res Condo			
Model 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		1 Bedroom			
AC Type: 01		1 Full			
Tl Bathrms: 1					
Tl Half Bths: 0					
Xtra Fixtues: 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

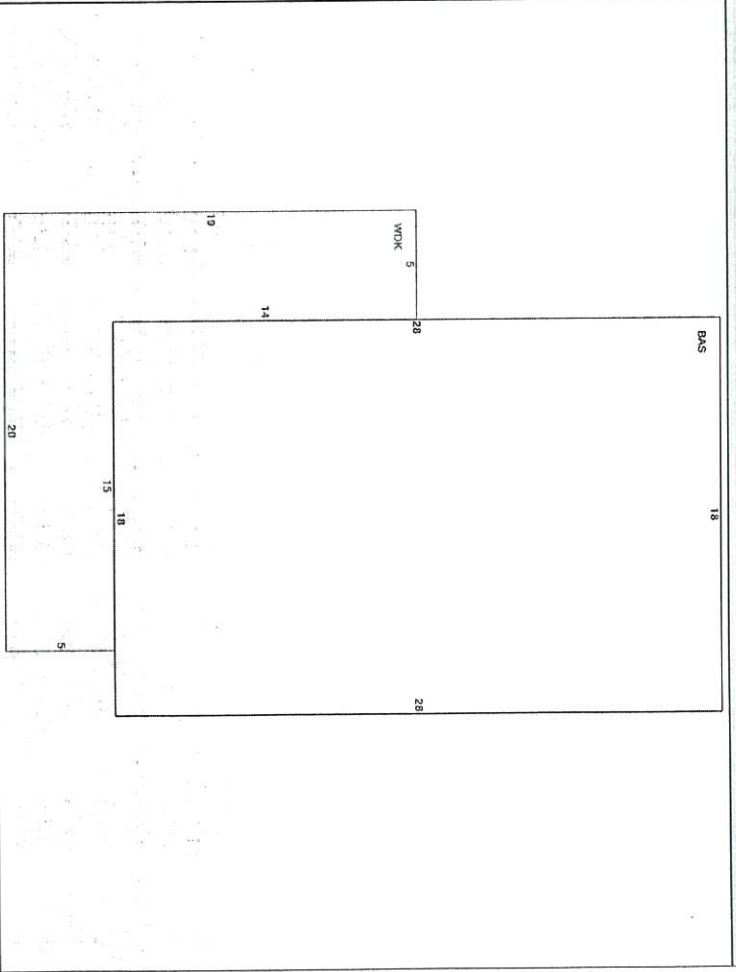
Building Value New	94,643
Year Built	1940
Effective Year Built	1988
Depreciation Code	A
Remodel Rating	
Year Remodeled	
Depreciation %	36
Functional Obsol	
External Obsol	
Trend Factor	1
Condition	
Condition %	
Percent Good	64
Cns Sect Rchld	60,600
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr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





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

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."

We put together very good and specific comp.'s (3 for House/Land and 3 for land only) within Harrison with current Zillow estimates. All of these comp.'s were year built comparable.
Point #1. Assessor's rejected our "357 Naples Rd." comp. due to non-comparable age. This is a gross mistake. As you can see from our tax card, our home (400 Carsley) was incorrectly dated 1990 as year built. It was built in 1856!! (See Residential Customer Synopsis) So it is a good comp. contrary to the assessor's decision (see page one 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 style!

Point #2. 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 **TEN (10) COPIES** (an original plus 9 copies) of the application and any documentation available to support your claim. **ONE COPY MUST** be submitted to your municipal tax assessor that sent you the denial letter. All documentation **MUST** be submitted with the application or at least **fourteen (14) days prior to hearing date** 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.

1/10/25
Date

Dominic Nicolo
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:

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#3. The assessors doubled our property value with no explanation. We were told we have a mountain view, yet no one can tell us the "formula". This is very subjective and we question the increase as being unreasonable.

#4. Our valuation went from ~~\$238~~ ^{192k} \$213,800 to 509,000 (2023 vs. 2024 tax year). Our tax went up 42%. This seems unreasonable for an average 1850 farmhouse!

15. ESTIMATED TIME FOR PRESENTATION AT HEARING: _____

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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#: **1114604** Nbrhd/Assoc:
 Status: **Active** County: **Cumberland**
 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.**

Assoc. Fee/Seasonal: **No**

List Price: \$
 Original Price: \$



General Information

SubType: **Single Family**
 Rooms: **8**
 Beds: **4** Baths: **1/1**
 Style: **Farmhouse, New Englander, Other Style**
 Year Built: **1850**
 Surveyed: **No**
 Road Frontage+/-:

Sqft Fin Abv Grd+/-: **2,932**
 Sqft Fin Blw Grd+/-: **0**
 Sqft Fin Total+/-: **2,932**
 Source of Sqft: **Public Record**
 Lot Size+/-: **5 acres**
 Source of Lot Size: **Other**
 Zoning: **Residential**

Water Information

Waterfront: **No**
 Wtr Frontage Amt+/-:
 Waterfront Owned+/-:
 Waterfront Shared+/-:

Tax/Deed/Community Information
 Book/Page/Deed: **15731/248/Partia**
 Map/Block/Lot: **24//9**
 Full Tax Amt/Yr: **\$2,309/2013**
 School District:

Interior Information

<u>Room Type</u>	<u>Lvl</u>	<u>Dimensions</u>	<u>Room Features</u>
Bedroom	2		
Bedroom	2		
Bedroom	2		
Bonus	1		Heat Stove
Dining	1		
Family	1		
Kitchen	1		
Living	1		Wood burning Fireplace
Master Bedroom	1		
Office	2		

Appliances: **Dishwasher, Range-Electric, Refrigerator**

Property Features

Site:	Level, Pasture/Field	Construction:	Wood Frame
Driveway:	Gravel	Basement Info:	Dirt, Partial, Slab
Parking:	5-10 Spaces	Foundation Materials:	Fieldstone
Location:	Rural	Exterior:	Wood Siding
Restrictions:		Roof:	Shingle
Rec. Water:		Heat System:	Forced, Hot Air, Stove
Roads:	Paved, Public	Heat Fuel:	Gas-Bottled, Oil, Wood
Transportation:		Water Heater:	Electric
Electric:	Circuit Breakers	Cooling:	No Cooling
Gas:	Bottled	Floors:	Tile, Wood
Waste Wtr Disp:	Private, Septic Existing On Site	Veh. Storage:	No Vehicle Storage
Water:	Private, Well Existing On Site	Amenities:	1st Floor Bedroom, Deck, Patio, Porch-Screened
Equipment:		Access. Amenities:	
Basement Entry:		View:	Fields, Mountain, Scenic

Remarks:

Map Lot

Account

Location

WHITE

Tax Card for
Property (2 pgs-)

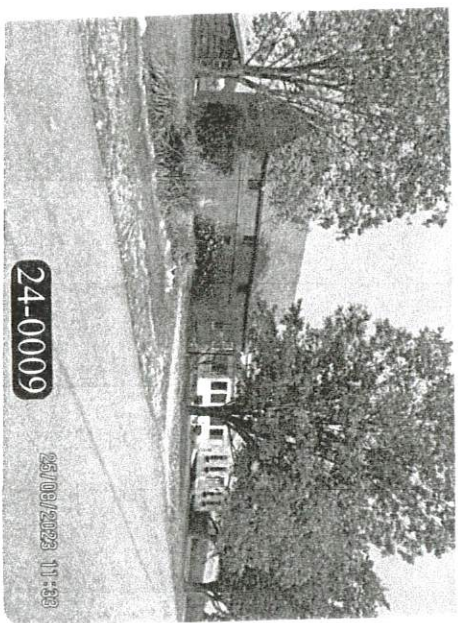
Building Style	1. Conv.	2. Ranch	3. Ranch	4. Cape	5. Garrison	6. Split	7. Contemp	8. Saltbox	9. Colonial	10. Gambrel	11. Cottage	12. Other	SF Bmnt Living	Fin Bmnt Grade	OPEN-5-CUSTOMIZE	Heat Type	1.HWBB /Ra	2.HWCI	3.H Pump	4.Steam	Cool Type	1.Refrig	2.Evapor	3.H Pump	Kitchen Style	1.Modern	2.Typical	3.Old Type	Bath(s) Style	1.Modern	2.Typical	3.Old Type	4.Obsolete	5.	6.	7.	8.	9.None	# Rooms	# Bedrooms	# Half Baths	# Addn Baths	# Fireplaces	Layout	1.Typical	2.Inadeq	3.Horrid	4.	5.	6.	7.	8.	9.	Attc	1.1/4	2.1/2 Fin	3.3/4 Fin	4.Full Fin	5.F/Star	6.1/2 Unfi	7.1/4 Unfi	8.	9.None	Insulation	1.Minimal	2.Heavy	3.Capped	4.Minimal	5.	6.	7.	8.	9.None	Unfinished %	Grade & Factor	1.E Grade	2.D Grade	3.C Grade	4.B Grade	5.A Grade	6.A+10	7.AA	8.AA+10	9.Same	SQFT (Footprint)	875	Condition	1.Poor	2.Fair	3.AVG	4.AVG	5.AVG+	6.Good	7.V G	8.Etc	9.Same	Phys. % Good	100	Phys. % Good	Functional Code	1.Incomp	2.O-Built	3.Heat	4.Bmnt	5.	6.	7.	8.	9.	Econ. % Good	Economic Code	0.None	1.Locator	2.Encroach	3.	4.Vacant	5.Obsolete	6.	7.	8.	9.	Entrance Code	0	1.Interior	2.Refusal	3.Informed	4.Vacant	5.Obsolete	6.	7.	8.	9.	Information Code	0	1.Owner	2.Relative	3.Tenant	4.Agent	5.Indefinite	6.Other	7.	8.	9.	1.One Story Fram	2.Two Story Fram	3.Three Story Fr	4.1 & 1/2 Story	5.1 & 3/4 Story	6.2 & 1/2 Story	7.No Basement	8.No Basement	9.No Basement
1. Wood Shi	2. Vinyl	3. T111/Dro	4. Asbestos	5. Stucco	6. Brick/ST	7. Cement P	8. Log Sidi	9. Masonite	10. Clapboa	11. BR. B	12. Vertica	1. Modern	2. Typical	3. Old Type	4. Obsolete	5.	6.	7.	8.	9. None	1. Refrig	2. Evapor	3. H Pump	1. Modern	2. Typical	3. Old Type	4. Obsolete	5.	6.	7.	8.	9. None	1. Modern	2. Typical	3. Old Type	4. Obsolete	5.	6.	7.	8.	9. None	2	3	1	1	0	1. Typical	2. Inadeq	3. Horrid	4.	5.	6.	7.	8.	9.	4. Full Fin	5. F/Star	6. 1/2 Unfi	7. 1/4 Unfi	8.	9. None	4. Minimal	5.	6.	7.	8.	9. None	40%	1.E Grade	2.D Grade	3.C Grade	4.B Grade	5.A Grade	6.A+10	7.AA	8.AA+10	9.Same	875	1. Poor	2. Fair	3. Avg	4. Avg	5. Avg+	6. Good	7. V G	8. Etc	9. Same	100%	1. Incomp	2. O-Built	3. Heat	4. Bmnt	5.	6.	7.	8.	9.	100%	0. None	1. Locator	2. Encroach	3.	4. Vacant	5. Obsolete	6.	7.	8.	9.	0	1. Interior	2. Refusal	3. Informed	4. Vacant	5. Obsolete	6.	7.	8.	9.	0	1. Owner	2. Relative	3. Tenant	4. Agent	5. Indefinite	6. Other	7.	8.	9.	1. One Story Fram	2. Two Story Fram	3. Three Story Fr	4. 1 & 1/2 Story	5. 1 & 3/4 Story	6. 2 & 1/2 Story	7. No Basement	8. No Basement	9. No Basement															



Date Inspected 9-25-23

Additional, Outbuildings & Improvements

Type	Year	Units	Grade	Cond	Phys.	Funct.	Sound Value
61	2007	500	3100	2		80%	
28	2007	500	3100	2		80%	
67	2007	224	4100	4		80%	
	2007	256	4100	4		100%	
		416	4115	4		100%	
		416	4115	4		100%	
		182				100%	



24-0009

25/09/2023 11:38

MITCHELL ANTLA M. & DOMINIC
 B3228529332
 MAP LOT 24-008
 400 OSOULEY ROAD

Property Data

Neighborhood	1
Tree Growth Year	
Front Foot	
Depth	
Zone/Land Use	1
Secondary Zone	

Topography		
1.Level	4.Below St	7.
2.Rolling	5.Low	8.
3.Above St	6.Swampy	9.
Utilities		
1.Public	4.Dr Well	7.Cesspool
2.Water	5.Dug Well	8.Shared
3.Sewer	6.Septr	9.None
Street		

NAME CODE 1	0	
TYPE CODE	0	
Sale Data		
Sale Date		
Price		
Sale Type		
1.Land	4.Mobile	7.
2.L & B	5.Other	8.
3.Building	6.	9.
Financing		
1.Convert	4.Seller	7.
2.FHA/VA	5.Private	8.
3.Assumed	6.Cash	9.Unknown
Validity		
1.Valid	4.Split	7.Renovate
2.Related	5.Partial	8.Other
3.Distress	6.Exempt	9.
Verified		
1.Buyer	4.Agent	7.Family
2.Seller	5.Pub Rec	8.Other
3.Lender	6.MLS	9.

Inspection Witnessed By:

X Date

No./Date	Description	Date Insp.

Notes:

Assessment Record

Year	Land	Buildings	Exempt	Total
Calc				

Land Data

Front Foot	Type	Effective	Influence	Influence
		Frontage	Depth	Factor Code
11.Regular Lot				%
12.Delta Triangle				%
13.Naba Triangle				%
14.Rear Land				%
15.Miscellaneous				%
Square Foot				
16.Regular Lot				%
17.Secondary Lot				%
18.Excess land				%
19.Condominiums				%
20.Miscellaneous				%
Fract Acre				
21.BaseLot Imp (21	1.0	200	%
22.BaseLot Unimp(28	4.0		%
23.Misc (%
Acres				
24.BaseLot Imp				%
25.BaseLot Unimp				%
26.Frontage				%
27.2ND ACRE				%
28.Rear Land (2+				%
29.Rear Land (12+				%
Total Acreage				5.00



Town Of Harrison Maine

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,

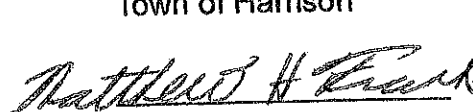
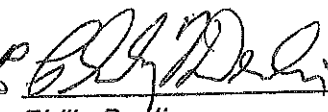
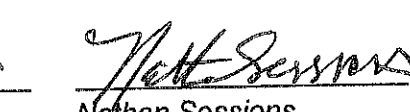

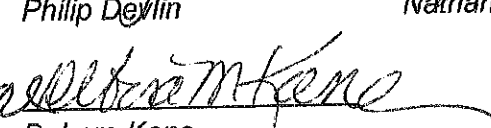
The Town of Harrison received your application for an abatement for 400 Carsley Road (tax map 24-0009) for the 2024/2025 tax year. Your application is seeking an abatement of \$158,400 based on a Zillow estimates. No additional documentation was submitted with the application.

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 Devlin	 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.

Question 1: Print full name.

Question 2: Print full address to which mail should be sent.

Question 3: Property address or MAP/LOT.

Question 4: Telephone number for applicant.

Question 5: Taxes are assessed as of April 1. The tax assessed as of April 1 of any year and billed thereafter is for the tax for that year.

Question 6: 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 7: 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 8: 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 9: See above, under Question 8.

Question 10: 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 actual worth of the property and in line with the valuation of other property of like worth.

The abatement requested is allowed in the amount of \$ _____ valuation.

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

Nov. 22, 2024
Date

Matthew H. Frank
[Signature]
[Signature]
William L. Quamore
[Signature]

Assessors,
Municipality of
Harrison, Maine

RECEIVED
SEP 23 2024

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.

1. Name of Applicant: Dominic & Anita Micala
2. Mailing Address: 400 Carsley Road, Harrison, ME
3. Property Address or Map/Lot (same as above) Map/Lot: 24-0009
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
7. Assessed valuation of personal property: N/A
8. Abatement requested in real estate valuation: \$158,400.00 (^{509,000} Harrison / ^{-350,600} Zillow)
9. Abatement requested in personal property valuation: N/A

10. Reasons for requesting abatement (please be specific, state grounds for belief that property is overvalued for tax purposes): We listed below 3 comparable properties & 3 comparable examples of land values of neighbors

Property values house & land

1. 357 Naples Rd, Harrison / built 1834, 5 acres, same size & style / sold 4/24 \$282,500
2. 381 Maple Ridge, Harrison / built 1836, 5 acres Zillow est. = \$342,700
3. our house / built 1850, 5 acres Zillow est. \$350,600

Land values only

1. 750 Maple Ridge 14.7 acres 2024 valuation = \$144,900
2. 744 Maple Ridge 20.5 acres " " = \$155,300
3. our land 5 acres " " = \$184,000

→ We believe our property (house & land) is over valued as per the above comp.'s To the assessing authority of the Municipality of **HARRISON**

In accordance with the provisions of Title 36 MRS, Chapter 105, §841, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

9/20/2024
Date

Dominic Micala
Signature of Applicant

Deadline: 11/19/2024

Subject

Valuation Report

11/14/2024

Page 1

Harrison
Name: MICALE, ANITA M
MICALE, DOMINIC

Map/Lot:
Location:

24-0009
400 CARSLEY RD

Account: 905 Card: 1 of 1

	Sale Data
Neighborhood 1 Paved	Sale Date 05/14/2015
Zoning/Use Standard Land Use	Sale Price 158,000
Topography RollingTopo	Sale Type Land & Buildings
Utilities Drilled WellSeptic System	Financing Unknown
Street Paved	Verified Public Record
	Validity Arms Length Sale

Reference 1
Reference 2
Tran/Land/Bldg 1 1 10
Shore Ft Frnt 0 Subdivision 0
Exemption(s) Land Schedule 1

Land Description		Price/Unit	Total	Fctr	Influence	Value
Units	Method - Description					
1.00	Acres-Baselot Imp (Fract)	80,000.00	80,000	200%		160,000
4.00	Acres-Rear Land 2+	6,000.00	24,000	100%		24,000
Total Acres 5.00					Land Total	184,000

Dwelling Description				Replacement Cost New		
Cape Cod	One & 3/4 Story	875 Sqft	Grade B 100	Base		303,390
Exterior	Clapboard	Masonry Trim	None	Trim		0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof		0
						0
Foundation	Brick &/or Stone	Basement	Dry Full Bmt	Basement		0
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt		0
Heating	100% Forced Warm	Cooling	0% None	Heat		0
Rooms	8					
Bedrooms	5	Add Fixtures	0	Plumbing		0
Baths	1	Half Baths	0	Attic		0
Attic	None			Fireplace		0
FirePlaces	0			Insulation		0
Insulation	Full			Unfinished		0
Unfin. Living Area	NONE					

Dwelling Condition				Layout			Total
Built	Renovated	Kitchens	Baths	Condition	Typical		303,390
1990	0	Typical	Typical	Average			Value(Rcnld)
Functional Obsolescence				Phys. %	Func. %	Econ. %	227,542
None				75%	100%	100%	Value
Outbuildings/Additions/Improvements				Percent Good			Rcnld
Description	Year	Units	Grade	Phy	Func	Econ	Value
Barn	1990	500	C 100	62%	80%	100%	17,913
Unfinished Attic	1990	500	C 100	62%	80%	100%	3,584
Wood Deck	2004	224	B 100	75%	100%	100%	4,758
One Story Frame	2004	250	B 100	86%	80%	100%	23,576
One Story Frame	1990	416	B 115	79%	100%	100%	48,849
Finished Attic	1990	416	B 100	75%	100%	100%	13,441
Open Frame Porch	1990	182	B 100	75%	100%	100%	10,354
Outbuilding Total							122,475
Acpt Land				184,000	Accepted Bldg		350,000
							Total
							534,000

Applicant Comp #1

Valuation Report

11/14/2024

Harrison
 Name: TAYLOR, AMY ALDEN
 TOMKOW, LEE MICHAEL
 Account: 1795 Card: 1 of 1

Page 1
 32-0024
 Location: 357 NAPLES RD

Neighborhood 1 Paved
 Zoning/Use Standard Land Use
 Topography RollingTopo
 Utilities Drilled WellSeptic System
 Street Paved
 Spring Check List 2025

Sale Data
 Sale Date 04/08/2024
 Sale Price 282,500
 Sale Type Land & Buildings
 Financing Unknown
 Verified Public Record
 Validity Arms Length Sale

Reference 1
 Reference 2
 Tran/Land/Bldg 1 1 10
 Shore Ft Frnt 0 Subdivision 0
 Exemption(s) Land Schedule 1

Land Description		Price/Unit	Total	Fctr	Influence	Value
Units	Method - Description		80,000	100%		80,000
1.00	Acres-Baselot Imp (Fract)	80,000.00	21,000	100%		21,000
3.50	Acres-Rear Land 2+	6,000.00			Land Total	101,000
Total Acres 4.50						

Dwelling Description				Replacement Cost New	
Cape Cod	One & 1/2 Story	816 Sqft	Grade B 110	Base	306,586
Exterior	Brick/Stone	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
					0
Foundation	Brick &/or Stone	Basement	Damp Full Bmt	Basement	0
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Hot Water BB	Cooling	0% None	Heat	0
Rooms	8				
Bedrooms	3	Add Fixtures	0		
Baths	2	Half Baths	0	Plumbing	9,046
Attic	None			Attic	0
FirePlaces	2			Fireplace	12,923
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

Dwelling Condition				Layout			Total		
Built	Renovated	Kitchens	Baths	Condition	Typical		Value(Rcnld)		
1839	1974	Typical	Typical	Fair					
Functional Obsolescence				Phys. %	Func. %	Econ. %	147,850		
None				45%	100%	100%			
Outbuildings/Additions/Improvements				Percent Good			Value Rcnld		
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	
Open Frame Porch	1839	150	B 110	13,463	Fair	45%	100%	100%	6,058
1 & 1/2 Story Frm	1839	450	B 125	98,639	Fair	45%	90%	100%	39,949
1.5 Story Garage	1839	552	B 125	53,412	Fair	45%	100%	100%	24,035
One Story Frame	1839	312	B 125	51,939	Fair	45%	100%	100%	23,373
Unfinished Attic	1839	312	B 110	6,050	Fair	45%	100%	100%	2,723
Wood Deck	1839	462	B 110	12,104	Fair	45%	100%	100%	5,447
Frame Shed	1990	144	C 100	6,646	Avq-	70%	80%	100%	3,722
Frame Shed	1980	520	E 100	11,999	Poor	47%	80%	100%	4,512
Outbuilding Total									109,819

Acpt Land	101,000	Accepted Bldg	257,700	Total	358,700
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Applicant Comp #2

Valuation Report

11/14/2024

Harrison
 Name: DENISON, HOBART
 SCRIBNER DENISON, MARTHA GALE
 Account: 2168 Card: 1 of 1

Page 1
 36-0007
 Location: 381 MAPLE RIDGE RD

Neighborhood 1 Paved	Sale Date 03/11/2024
Tree Growth 1973	Sale Price 0
Zoning/Use Standard Land Use	Sale Type Land & Buildings
Topography Rolling Level	Financing Unknown
Utilities Dug Well/Septic System	Verified Public Record
Street Paved	Validity Related Parties

Tree Growth App 2031
 Reference 1
 Reference 2 TREE GROWTH - APP DUE 2025/04/01 (NEW)
 Tran/Land/Bldg 1 12 2
 Shore Ft Frnt 0 Subdivision 0
 Exemption(s) Land Schedule 1

Land Description			Total	Fctr	Influence	Value
Units	Method - Description	Price/Unit	113,137	100%		113,137
2.00	Acres-Baselot Imp (Fract)	56,568.54	60,000	50%	Conservati	30,000
10.00	Acres-Rear Land 2+	6,000.00	10,000	50%	Conservati	5,000
5.00	Acres-Rear Land 12+	2,000.00	11,284	100%		11,284
26.00	TG-SW-TreeGrowth-Softwood	434.00	3,178	100%		3,178
7.00	TG-MX-TreeGrowth-Mixwood	454.00				
Total Acres 50.00			Land Total			162,599

Dwelling Description				Replacement Cost New		
Ranch	One Story	1,836 Sqft	Grade B 100	Base		367,547
Exterior	Clapboard	Masonry Trim	None	Trim		0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof		0
						0
Foundation	Brick &/or Stone	Basement	Dry Full Bmt	Basement		0
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt		0
Heating	100% Hot Water BB	Cooling	100% Heat Pump	Heat		7,190
Rooms	10					
Bedrooms	3	Add Fixtures	0	Plumbing		8,224
Baths	2	Half Baths	0	Attic		58,806
Attic	Full Finsihed			Fireplace		5,874
FirePlaces	1			Insulation		0
Insulation	Full			Unfinished		0
Unfin. Living Area	NONE					

Dwelling Condition				Layout			Total		
Built	Renovated	Kitchens	Baths	Condition	Typical		447,641		
1836	0	Typical	Typical	Below Average					
Functional Obsolescence	Economic Obsolescence			Phys. %	Func. %	Econ. %	Value(Rcnld)		
None	None			55%	100%	100%	246,203		
Outbuildings/ Additions/ Improvements				Percent Good			Value Rcnld		
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	
Open Frame Porch	1836	75	B 100	8,567	Avg-	55%	100%	100%	
One Story Frame	1836	256	B 130	45,463	Avg-	55%	100%	100%	
1.5 Shed	1836	720	C 100	46,519	Avg-	55%	80%	100%	
Frame Shed	1836	340	C 100	15,691	Avg-	55%	80%	100%	
Barn	1836	1224	C 100	88,410	Avg-	55%	80%	100%	
Unfinished Attic	1836	1224	C 100	17,687	Avg-	55%	80%	100%	
Frame Shed	1836	476	C 100	21,967	Avg-	55%	80%	100%	
Frame Shed	1836	560	C 100	25,844	Avg-	55%	80%	100%	
Frame Garage	2002	576	C 100	27,127	Avg	85%	80%	100%	
Frame Shed	2014	800	C 100	36,920	Avg	92%	80%	100%	
Outbuilding Total								170,428	
Acpt Land				162,600	Accepted Bldg			416,600	Total
								579,200	

Applicant "Land" Comp #1

Valuation Report

11/14/2024

Harrison
Name: LAFONTAINE, PHYLLIS

Page 1

Map/Lot:

18-0002

Location:

750 MAPLE RIDGE RD

Account: 2078 Card: 1 of 1

Neighborhood 1 Paved

Zoning/Use Standard Land Use
Topography Rolling Topo
Utilities Drilled Well Septic System
Street Paved

Reference 1

Reference 2

Tran/Land/Bldg 1 1 10

Shore Ft Frnt 0

Subdivision 0

Exemption(s)

Land Schedule 1

Land Description		Price/Unit	Total	Fctr	Influence	Value
Units	Method - Description		80,000	100%		80,000
1.00	Acres-Baslot Imp (Fract)	80,000.00	60,000	100%		60,000
10.00	Acres-Rear Land 2+	6,000.00	4,000	100%		4,000
2.00	Acres-Rear Land 12+	2,000.00	850	100%		850
1.70	Acres-Wasteland	500.00				
Total Acres 14.70			Land Total			144,850

Dwelling Description				Replacement Cost New	
Cape Cod	One & 1/2 Story	1,364 Sqft	Grade B 100	Base	381,730
Exterior	Clapboard	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
					0
Foundation	Concrete	Basement	Dry Full Bmt	Basement	0
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Floor/Wall	Cooling	0% None	Heat	-5,741
Rooms	8				
Bedrooms	4	Add Fixtures	0	Plumbing	8,224
Baths	2	Half Baths	0	Attic	0
Attic	None			Fireplace	0
FirePlaces	0			Insulation	0
Insulation	Full			Unfinished	0
Unfin. Living Area	NONE				

Dwelling Condition					Layout			Total	
Built	Renovated	Kitchens	Baths	Condition	Typical		384,213		
1976	0	Typical	Typical	Average					
Functional Obsolescence	Economic Obsolescence	Phys. %	Func. %	Econ. %	Percent Good		Value(Rcnld)		
None	None	66%	100%	100%			253,581		
Outbuildings/Improvements					Value Rcnld				
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	
Open Frame Porch	1976	160	B 100	12,728	Avg	66%	100%	100%	8,400
Frame Shed	1976	150	C 100	6,922	Avg	71%	80%	100%	3,932
Frame Shed	1976	144	C 100	6,646	Avg-	62%	80%	100%	3,297
Frame Shed	1993	384	C 100	17,722	Avg-	72%	80%	100%	10,208
Outbuilding Total								25,837	

Acpt Land 144,900 Accepted Bldg 279,400 Total 424,300

Applicant "Land" Copy #2

Valuation Report

11/14/2024

Harrison
Name: SPARROW, JOHN K

Page 1

Map/Lot:

18-0001

Location:

744 MAPLE RIDGE RD

Account: 1797 Card: 1 of 1

Neighborhood 1 Paved

Zoning/Use Standard Land Use
Topography Rolling Topo
Utilities Drilled Well Septic System
Street Paved

Reference 1

Reference 2

Tran/Land/Bldg 1 1 10
Shore Ft Frnt 0 Subdivision 0
Exemption(s) Land Schedule 1

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
1.00	Acres-Baslot Imp (Fract)	80,000.00	80,000	100%		80,000
10.00	Acres-Rear Land 2+	6,000.00	60,000	100%		60,000
7.00	Acres-Rear Land 12+	2,000.00	14,000	100%		14,000
2.50	Acres-Wasteland	500.00	1,250	100%		1,250
Land Total						155,250

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

Built		Renovated	Kitchens	Baths	Condition		Layout			Total
1880	1983	Typical	Typical	Average	Phys. %	Func. %	Econ. %	Percent Good		Value(Rcnid)
Functional Obsolescence		Economic Obsolescence		Phys. %		Func. %		Econ. %		204,991
None		None		65%		100%		100%		Value Rcnid
Outbuildings/Additions/Improvements				RCN	Cond	Phy	Func	Econ		
Description	Year	Units	Grade							
1.25 Garage	1880	272	C 100	14,190	Avg-	55%	100%	100%	7,804	
1.5 Shed	1880	576	C 100	37,215	Fair	45%	80%	100%	13,398	
Wood Deck	1880	160	B 100	5,091	Avg	65%	100%	100%	3,309	
Basement Entry	1880	20	B 100	4,111	Avg	65%	100%	100%	2,672	
Open Frame Porch	1880	342	B 100	21,639	Avg	65%	100%	100%	14,065	
Frame Garage	2014	840	C 115	43,380	Avg	92%	80%	100%	31,928	
Barn	1880	2275	C 100	164,323	Fair	45%	80%	100%	59,156	
Unfinished Attic	1880	2275	C 100	32,874	Fair	45%	80%	100%	11,834	
Heat Pump	2014	1	C 100	5,350	Avg	92%	80%	100%	3,938	
Outbuilding Total									148,104	

Accept Land 155,300 Accepted Bldg 353,100 Total 508,400



Mr. Dominic Micalc
400 Carsley Rd
Harrison, ME 04040-3936

Retail



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