

Maine
Cumberland County

ORIGINAL

CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW
APPLICATION FOR ABATEMENT OF PROPERTY TAXES

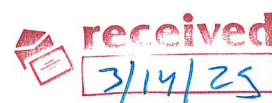
(Pursuant to Title 36 M.R.S.A. § 844-M)

NOTE: Application must first be made to the Assessor

1. NAME OF APPLICANT: Paul J & Toni R Goode
2. ADDRESS OF APPLICANT: 21 Timberline Rd, Millis, MA 02054
3. TELEPHONE NUMBER: (774) 993-9146
4. NAME, ADDRESS AND TELEPHONE NUMBER OF ATTORNEY/AUTHORIZED AGENT, IF ANY: N/A
5. STREET ADDRESS OF PROPERTY: 22 Zakelo Island Rd MAP/LOT: 21-0106-07
6. MUNICIPALITY IN WHICH PROPERTY IS LOCATED: Harrison, ME
7. ASSESSED VALUATION:

(a)	LAND:	\$	<u>746,000</u>
(b)	BUILDING:	\$	<u>219,000</u>
(c)	TOTAL:	\$	<u>965,000</u>
8. OWNER'S OPINION OF CURRENT VALUE:

(a)	LAND:	\$	<u>330,350</u>
(b)	BUILDING:	\$	<u>219,000</u>
(c)	TOTAL:	\$	<u>549,350</u>
9. ABATEMENT REQUESTED (VALUATION AMOUNT): \$415,650
(#7(c) minus #8(c) = #9)
10. TAX YEAR FOR WHICH ABATEMENT REQUESTED: 2024
11. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION: -0-
12. DATE OF ASSESSOR'S DECISION: 01/23/25
13. A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT: We had a tax abatement hearing with the Town of Harrison ME on 01/23/25 and our request for abatement was denied in full.



- (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.

See attached letter and related documentation

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.

Date 03/02/25

Paul J. Goode, Loris Gade
Signature of Applicant

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

03/02/25

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

RE: Appeal of Real Estate Tax Abatement
Property Address: 22 Zakelo Island Road, Harrison, ME 04040
Map/Lot #: 21-0106-07

Dear Cumberland County Board of Assessment Review:

Thank you for hearing our appeal relating to the denial of our real estate tax abatement with the Town of Harrison Board of Selectmen. Attached is our completed Application for Abatement of Property Taxes. In this appeal, we are requesting a tax abatement of our LAND ONLY in the amount of \$415,650.

In June of 2024, we received our new tax assessment valuation from the Town of Harrison. We were also given information about how we would have an opportunity to make an appointment and meet with an assessor from Parker Appraisal to discuss any concern and ask questions. Over the course of the week that the appointments took place, several of the other property owners met with an assessor and were denied any change to their assessment, with the assessor stating that a 25% reduction was already applied for being an island property. Prior to entering the building for our appointment, we ran into an island property owner who told us that he had just been successful in getting his assessed land value lowered. He also indicated that the assessor acknowledged that the island property assessments were too high and that they planned to revalue the island properties. We entered our meeting hopeful that our property assessment would also be lowered. We were unsuccessful at that appointment in having the assessment lowered, but we were given assurances that a revaluation would be done for all island properties. Upon checking the town assessor website, we saw that only the one island property had been reduced. After several days of no change, we attempted to contact Parker Appraisal and speak to an assessor. After several attempts, the assessor, who was not the same as the person we spoke with at our meeting, told us that there was no plan to revalue the island properties, we were already given a 25% reduction and that no changes would be made to the assessed values. We told him that there had been a reduction of the land value of one of the island properties and he said if that had happened it was an error and he would have to look into it. While looking at the property cards on the town assessor website, we also noticed a change to the break out of the land valuation on the property card of the only property that was reduced. The percentage of land property assessed at the higher land valuation rate was reduced by 54%, from 1.3 acres to 0.6 acres and the remaining 0.7 acres was assessed at a much lower rate. We made several more attempts to speak with the assessor from Parker Appraisal. When we were finally able to speak with the assessor, we questioned the changes in the rate valuation of the other property when our entire 1.5 acres was assessed at the higher rate. The assessor stated the other property assessment value was changed due to "depreciation". Shortly after this conversation we noticed that a small adjustment was made to our property assessment, and all but one of the other 8 island properties. Even the property that was already reduced in value was given another reduction, while another property was given none.

almost the same acreage (the two lots facing the main lake both have 1.2 acres of land and the one lot facing the cove has 1.3 acres of land). Although the three lots have the same waterfront and virtually the same acreage, there is a significant variance in the land assessment of these properties. The two land properties facing the main lake with deep water are assessed at \$147,200 more than the land lot facing the cove with the shallow water and mud. We believe that the only explanation for the land assessment discrepancy of these lots is the location of the properties (facing the main lake vs. facing the cove). The discrepancy represents a 19.91% reduction in land-assessed value for the cove facing island property, which we illustrate in Exhibit #3. We have provided the property card information that we obtained from the Town of Harrison website for the three Zakelo Island properties compared in this exhibit, as well as our property card information. In addition, we have provided a couple of maps of Zakelo Island to illustrate the location, acreage, and waterfront of the properties addressed in this exhibit. The 3 properties are highlighted in yellow and our property is highlighted in green.

5. Exhibit #4: This exhibit explains our position that the total assessed value of our property should be 50% of the total assessed value of a mainland property. If you take 50% of the assessed property value of the comparable mainland property we used in exhibit #1A, our total assessed property value would be \$549,350 ($\$1,098,700 / 2$). We have provided the property card information that we obtained from the Town of Harrison website for the comparable mainland property. In addition, we have provided a map of our property and the mainland property, to illustrate the proximity of the two properties.

6. Exhibit #5: This exhibit is our rebuttal to the reasons the Town of Harrison stated it denied our tax abatement in its letter dated 01/23/25. Also included is the booklet we provided to the Town of Harrison at or tax abatement hearing.

Summary: If we were allowed our assessment abatement in full (at 50% of the value of the comparable mainland property located at 70 Pitts Rd), the assessed value of our property would be reduced from \$965,000 (see attached 2024 Town of Harrison real estate tax bill) to \$549,350, or by \$415,650. This represents a total 2024 real estate TAX reduction of \$3,200.51 ($\$415,650 / 1,000 \times 7.7$ (mil rate)). This would mean our total real estate TAX due for 2024 would be \$4,230.00 ($\$549,350 / 1,000 \times 7.7$ (mil rate)), which we believe represents our fair share of the Town of Harrison's 2024 real estate tax revenue. At the very least, we believe our total assessed property value should not be assessed at an amount any greater than \$635,138, which represents a 30% reduction in value (after adjusting for water frontage) of a comparable mainland property, 70 Pitts Rd, per the tax abatement denial letter from the Town of Harrison.

Sincerely,



Paul and Toni Goode
21 Timberline Rd
Millis, MA 02054
Cell #: 774-993-9146 (Paul)



Town Of Harrison *Maine*

Paul J Goode
Toni R Goode
21 Timberline Rd
Millis, MA 02054

RE: Abatement Application for 22 Zakelo Island Rd (Tax Map 21-0106-07)

Dear Mr. Jamieson,

The Town of Harrison received your application for an abatement for 22 Zakelo Island Rd (Tax Map 21-0106-07) for the 2024/2025 tax year. Your application was seeking an abatement for \$406,000. The packet of personally gathered information was also included.

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 closest comparisons are a property at 7 Zakelo Island Rd (Tax Map 21-0106-04) which sold for \$1,250,000 in June of 2021, which is currently assessed at \$1,172,200. The other comparison is 5 Zakelo Island Road (Tax Map 21-0106-05) which was recently listed for \$2,450,000 in October of 2024, which the Town currently has an assessment of \$1,435,200. Your property currently has a reduced land factor of 25% to compensate for the ability to access the island, as well as 5% for the type of waterfront. It is also important to note the values of your property prior to the revaluation were based on values set during the last revaluation in 2007. A factoring process did not take place to adjust land values. They were reset to zero and new values were set based on current market information. An increase factor method cannot be used for comparisons.

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: January 23, 2025

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: Paul J. & Toni R. Goode
2. Mailing Address: 21 Timberline Rd, Millis, MA 02054
3. Property Address or Map/Lot: 22 Zakelo Island Rd, 21-0106-07
4. Telephone number for applicant: (774) 993-9146
5. Tax year for which abatement is requested: 2024
6. Assessed valuation of real estate: \$ 965,000.00
7. Assessed valuation of personal property: _____
8. Abatement requested in real estate valuation: \$ 406,000.00
9. Abatement requested in personal property valuation: _____
10. Reasons for requesting abatement (please be specific, state grounds for

belief that property is overvalued for tax purposes): Due to the information provided by Zakelo Island Owner's Association in this presentation, I believe that my ^{property} value in the 2024 Revaluation Process has been greatly exaggerated. Due to accessibility issues (never can be full-time residence, only available 11-7 mos, limited services available), excessive costs (building & maintenance), inconvenience (everything has to be hauled by boat, lack of potable water), obtaining & cost of insurance, restrictions (can do nothing w/in 100 feet of water) greatly affect the salability of these properties

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.

11/03/24
Date

Paul J. Goode, Toni R. Goode
Signature of Applicant

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.


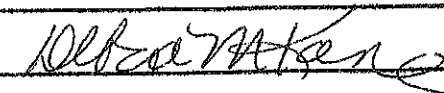
Question 9: See above, under Question 8.

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

January 23, 2025
Date

Assessors,
Municipality of
Harrison, Maine



TOWN OF HARRISON

P.O. Box 300

20 Front Street

Harrison, ME 04040

Tel: 207-583-2241 * Fax: 207-583-6240

www.harrisonmaine.org

January 10, 2025

Paul Goode
Toni Goode
21 Timberline Road
Mills, MA 02054

Re: Abatement Request
Zakelo Island Road
Map 21 Lot 0106-07

Dear Mr. & Mrs. Goode;

The Board of Assessors is requesting a 14-day extension (January 23, 2025) to review your Abatement request.

If you have any further questions, I can be reached at 207-583-0923.

Thank you,

John Wentworth
Assessor's Agent

I hereby agree to grant the requested extension.

Paul Goode Toni Goode



Town Of Harrison *Maine*

[Home](#) [Contact](#)
[Admin](#)

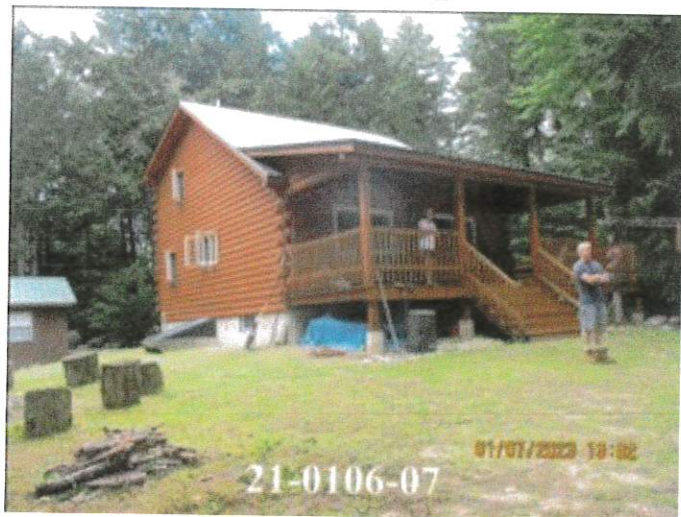
Last Updated 02/26/2025

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Map/Lot 21-0106-07
Book 11686
Page 151
Account 692
Location 22 ZAKELO ISLAND RD
Owner GOODE, PAUL J
 21 TIMBERLINE RD
 MILLIS MA 02054

Assessment

Land	746,000
Building	219,000
Taxable	965,000



Property Information

Type	Residential
Acreage	1.50
Zone	Shoreland
Neighborhood	Long Lake

Street Type	Semi Improved
Topography	Rolling
Utilities	Dug Well
Utilities	Septic System

Land

Description	Type	Units	Value
Baselot Imp (Fract)	Fractional Acreage	1.40	745,426
Rear Land 2+	Acres	0.10	600
		1.50	746,000

Building

Type	Saltbox
Value	192,523
Year Built	2002
Area	1162
Rooms	5
Bedrooms	3
Full Baths	2
Type	Open Frame Porch
Area	250
Type	Wood Deck
Area	168
Type	Frame Shed
Area	200
Type	Plumbing Fixtures
Area	1
Type	Wood Deck
Area	144

Tax Detail as of 02/26/2025

Year	Mil Rate	Original	Remaining
2024	7.7	7,430.50	0.00
2023	12.95	5,064.75	0.00
2022	11.9	4,654.09	0.00
2021	11.7	4,575.87	0.00
2020	11.9	4,654.09	0.00
2019	11.2	4,360.16	0.00
2018	10.8	4,204.44	0.00
2017	10.65	4,146.05	0.00
2016	10.95	4,262.84	0.00
2015	11.15	4,340.70	0.00
		47,693.49	0.00

