

Cumberland County Government
142 Federal Street, Portland, Maine 04101
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February 26, 2025

Anibella Properties LLC
C/o Jeffrey Messer
170 Warren Avenue
Westbrook, Maine 04092

Re: Tax Abatement Application for property located at Map 15 Lot 0001-7
Property Address: 25 Pond View Way
Town: Casco
Assessment Date: April 1, 2024

Dear Mr. Messer:

The Cumberland County Board of Assessment Review (the "Board") met on February 25, 2025 to hear and decide your tax abatement appeal for the residential property at 25 Pond View Way (Map 15, Lot 0001-7) in Casco. The Board met on February 25, 2025 to discuss and adopt this written decision. You have requested an abatement of \$67,300 (modified request at hearing) in assessed value for a total revised assessment of \$355,000 ($\$422,300 - \$67,300 = \$355,000$) relating to 2024-2025 taxes based on the April 1, 2024 assessment date.

Based on the Board's review of the written information submitted by Anibella Properties LLC and the Town of Casco Assessor, and after oral presentation by both the property owner and the Casco Assessor, the Board determined as follows:

1. For the April 1, 2024 assessment date, the assessment of the Anibella Properties property was \$422,300 ($\$346,500$ (land) + $\$75,800$ (building) = $\$422,300$). A town wide revaluation was performed for the April 1, 2024 assessment date.
2. In support of the taxpayer's position, he submitted the following documents:
 - Town tax cards
 - Sales and assessments of similar properties
3. In support of the taxpayer's position, they offered the testimony from the following witnesses:
 - Themselves

4. The taxpayer did not provide an independent third-party appraisal report.
5. The primary concerns of the taxpayer regarding the assessment appear to be that:

Inequitable value of land compared to other comparable cottages within the Condo Association. Recent sales data doesn't support the 30% increase in value 25 Pond View Way has been given.

6. The Assessor submitted as evidence the following documents:

- Town tax cards
- Maps showing layout of cottages
- Abatement of Real Property Taxes letter

7. The Assessor offered the testimony from the following witnesses:

- Rob Sutherland, Regional Assessor
- Sandra Schmucki, Vision Government Solutions
- Bill Dale, Regional Assessing Office
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8. The Assessor responded to the taxpayer's concerns as follows:

Values of condos closer to the water have greater value than those with obstructed views behind water front properties. The assessments are fair and equitable across similar properties town wide.

9. Concerning the appraisal information provided by the taxpayer, the Assessor(s) testified as follows:

There is a value enhancement being adjacent to water without impacts to view. Also closer to water for access and convenience.

10. In this appeal, one of the taxpayer's concerns and arguments focused on his belief that the property was substantially overvalued. The evidence of overvaluation the taxpayer presented was primarily based on the taxpayer's view that the other cottages of like location in Condo Association were valued lower, especially compared to those cottages behind their cottage. The Board finds that that the Assessor's testimony was not persuasive on the issue of equity when compared to other properties within the condo association. The Board finds that the assessed value of the Anibella Properties property is not consistent with the other property's assessed value, such that the property was shown to be overvalued.


Vote

The vote was 3 in favor of the granting of the tax abatement claim, with 1 opposed (Board Member Silk absent).

Appeal

You have the right to appeal this decision within 30 days of the decision to the Superior Court of the State of Maine in accordance with 36 M.R.S.A. § 844-M and Rule 80B of the Maine Rules of Civil Procedure.

BOARD OF ASSESSMENT REVIEW

By: 
Edmund Getty, Acting Chairman

cc: Robert Sutherland Assessor of the Town of CASCO
County Commissioners
Regional Assessing