

### EXHIBIT #3

#### Comparison of ZAKELO ISLAND PROPERTY (LAND ONLY) Located Two Lots Over from 22 Zakelo Island Rd

##### Current Assessed Land Values of Properties on Zakelo Island with 250 Feet of Waterfront and with Septic Systems and Wells:

Waterfront Footage		Description	2024 Assessed			Address
Map/Lot #	From Tax Map		Land Value	Acres	Account #	
21-0106-06	250	Current Island Land Value of Property - Property Faces Main Lake	\$739,400	1.20	904	15 Zakelo Island Rd
21-0106-04	250	Current Island Land Value of Property - Property Faces Main Lake	\$739,400	1.20	202	7 Zakelo Island Rd
21-0106-03	250	Current Island Land Value of Property - Property Faces Cove	\$592,200	1.30	1914	4 Zakelo Island Rd
Variance in Current Island Land Value Properties Based on the Type of Waterfront			\$147,200			
Assumed Reduction Allowed for Being a Cove Facing Island Property as Opposed to Being a Main Lake Facing Island Property = 19.91% = (\$147,200/739,400)*				19.91%		

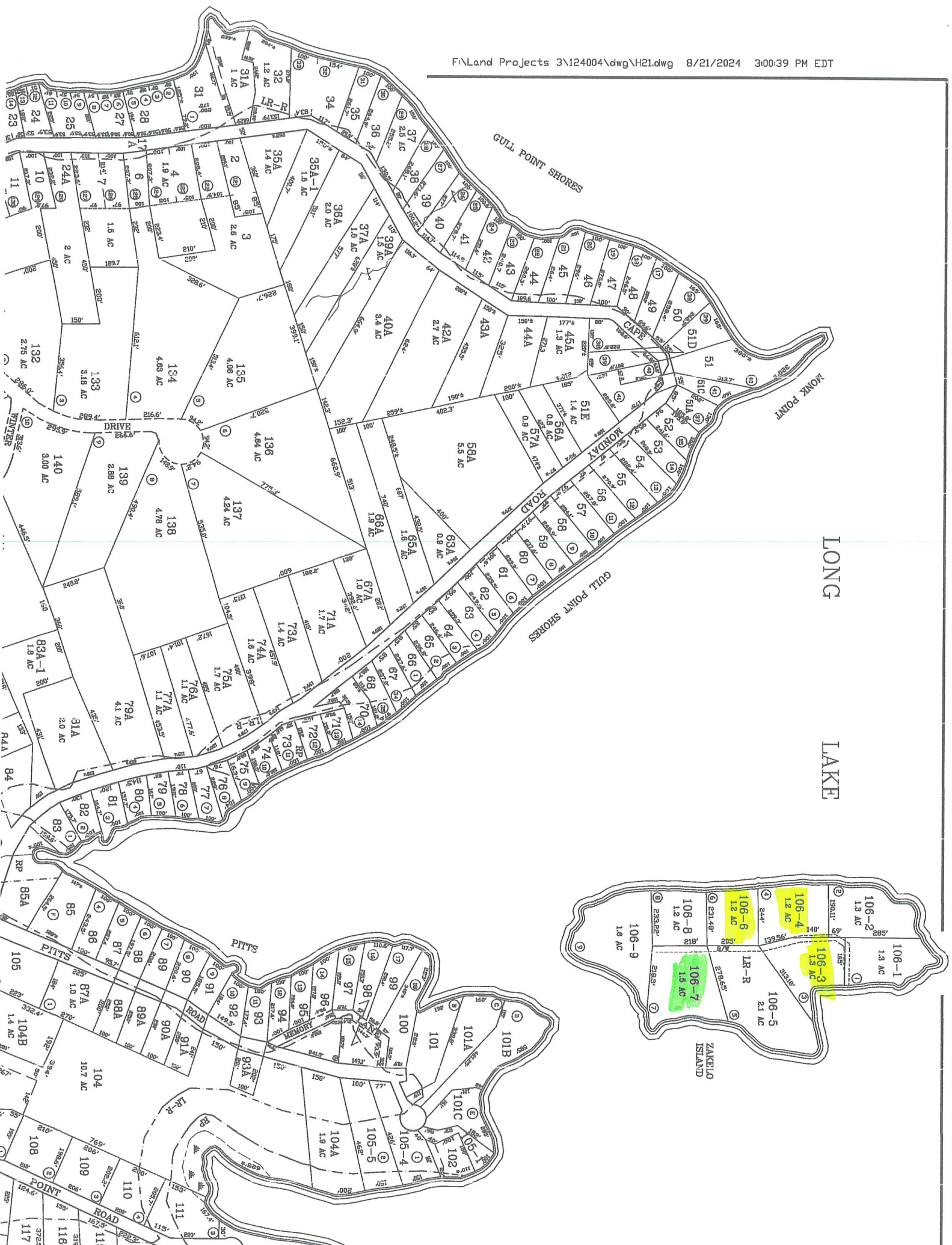
\* = It is assumed that the 19.91% variance in these properties reflect the "type of waterfront", i.e. one that is a cove facing island property (shallow water with mud and a significantly less desirable view than that of a main lake facing island property) as opposed to one that is a main lake facing property (with deep water and views of the main lake and the white mountains). 22 Zakelo Island Rd, like 4 Zakelo Island Rd, is a cove facing property and therefore it should also be allowed a 19.91% reduction in its land property value as 4 Zakelo Island was allowed. Per the Town of Harrison abatement rejection letter dated 01/23/25, 22 Zakelo Island Rd only received a 5% reduction in its land value based on its "the type of waterfront". In addition, a comparison of the mainland property located at 70 Pitts Rd (which is just across the lake from 22 Zakelo Island Rd) further supports that the 22 Zakelo Island Rd property did not receive ANY reductions to its land value for being an island property or for its "type of waterfront".

##### Comparative Property - Initially Assessed Zakelo Island Land Values

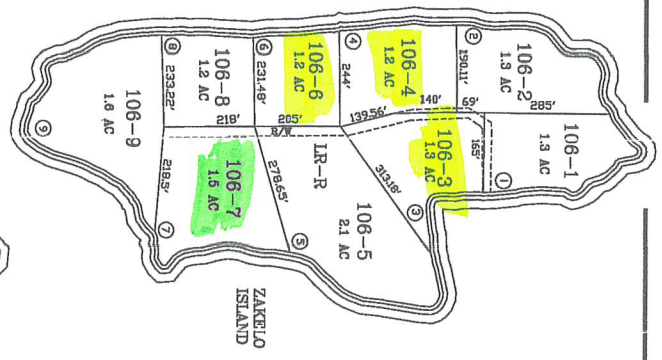
Map/Lot #	Waterfront Footage From Tax Map	Description	2024 Assessed Land Value	Acres	Account #	Address
21-0106-03	250	Initially Assessed Island Land Value of Property	\$821,400	1.30	1914	4 Zakelo Island Rd
		Current Assessed Island Land Value of Property	\$592,200			
		Reduction in Assessed Island Land Value of Property Since Initial Assessment	-\$229,200			
21-0106-07	420	Initially Assessed Island Land Value of Property (See Attached Assessment)	\$826,700	1.50	692	22 Zakelo Island Rd, Harrison ME
		Current Assessed Island Land Value of Property	\$746,000			
		Reduction in Assessed Island Land Value of Property Since Initial Assessment	-\$80,700			
		Variance in Initially Assessed Island Land Values of the Two Properties*	\$5,300			
		Variance in Currently Assessed Island Land Values of the Two Properties**	\$148,500			

\* = These two properties' land value assessment was within \$5,300 of each other after the initial Town of Harrison tax assessment (22 Zakelo Island had an assessed land value greater than 4 Zakelo Island Rd)

\*\* = However, the difference in these two properties' current land assessment values is \$148,500 (22 Zakelo Island has an assessed land value greater than 4 Zakelo Island Rd)



LONG LAKE



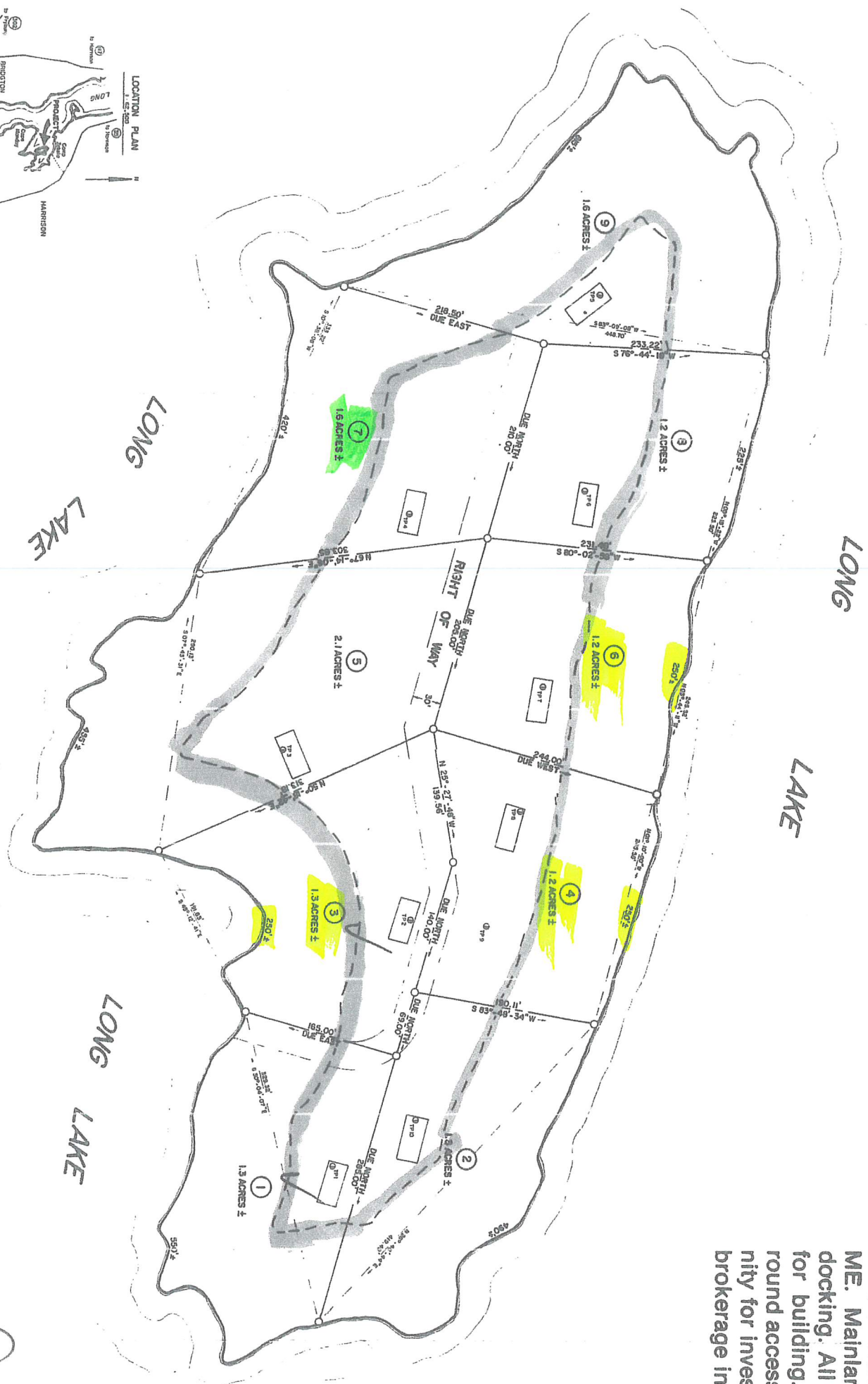


**NOTES**

ALL BEARINGS ARE MAGNETIC, DECEMBER 1983.  
ALL PROPERTY LINES EXTEND TO HIGHWATER  
OF LONG LAKE.  
REFER TO PROTECTIVE COVENANTS FOR ZAKALO  
ISLAND, HARRISON, MAINE, RECORDED HEREWITH.

# 100 FT SHORELAND ZONING

The Leighton  
(9) acre plus  
Zakalo Island  
ME. Mainland  
docking. All I  
for building.  
round access.  
nity for invest  
brokerage inv





# Town Of Harrison Maine

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**Map/Lot** 21-0106-03  
**Account** 1914  
**Location** 4 ZAKELO ISLAND RD  
**Owner** VIENS, JAMES & DONNA - FAMILY TRUST  
18 PARTRIDGE LN  
PLAISTOW NH 03865

**Assessment**

Land	592,200
Building	192,300
Taxable	784,500

**Property Information**

Type	Residential
Acreage	1.30
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	0.60	588,037
Rear Land 2+	Acres	0.70	4,200
		1.30	592,200

**Building**

Type	Cape Cod
Value	174,934
Year Built	1987
Area	825
Rooms	4
Bedrooms	3
Full Baths	1
Type	Open Frame Porch
Area	264
Type	Frame Shed
Area	72
Type	Frame Shed
Area	80
Type	Wood Deck
Area	50

**Tax Detail as of 02/06/2025**

Year	Mil Rate	Original	Remaining
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2024	7.7	6,040.65	0.00
2023	12.95	4,669.77	0.00
2022	11.9	4,291.14	0.00
2021	11.7	4,219.02	0.00
2020	11.9	4,291.14	0.00
2019	11.2	4,026.40	0.00
2018	10.8	3,882.60	0.00
2017	10.65	3,828.68	0.00
2016	10.95	3,936.53	0.00
		39,185.93	0.00

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**Map/Lot** 21-0106-06  
**Account** 904  
**Location** 15 ZAKELO ISLAND RD  
**Owner** JAMIESON FAMILY IRREVOCABLE REAL  
ESTATE  
c/o TIMOTHY JAMIESON - TRUSTEE  
43 SACHEM ST  
BILLERICA MA 01821

#### Assessment

Land	739,400
Building	342,900
Taxable	1,082,300



#### Property Information

Type	Residential
Acreage	1.20
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	1.20	739,426
		1.20	739,400

#### Building

Type	Garrison
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Value	306,230
Year Built	1989
Area	1716
Rooms	8
Bedrooms	6
Full Baths	2
Type	1SFr Overhang
Area	44
Type	Patio
Area	660
Type	Wood Deck
Area	448
Type	Wood Deck
Area	290
Type	Wood Deck
Area	200
Type	Frame Shed
Area	168
Type	Canopy
Area	60

**Tax Detail as of 02/06/2025**

Year	Mil Rate	Original	Remaining
2024	7.7	8,333.71	0.00
2023	12.95	5,536.13	0.00
2022	11.9	5,087.25	0.00
2021	11.7	5,001.75	0.00
2020	11.9	5,087.25	0.00
2019	11.2	4,654.72	0.00
2018	10.8	4,488.48	0.00
2017	10.65	4,426.14	0.00
2016	10.95	4,550.82	0.00
2015	11.15	4,633.94	0.00
		51,800.19	0.00

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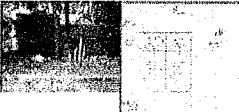
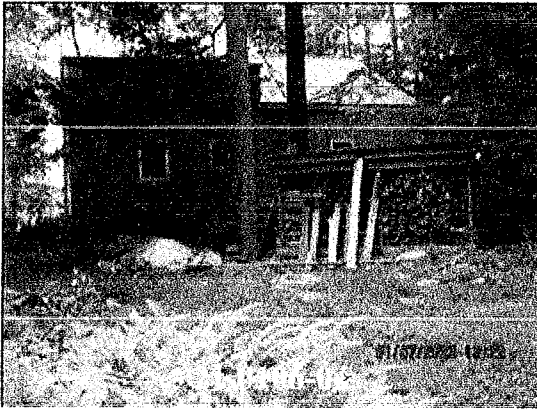
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**Map/Lot** 21-0106-04  
**Account** 202  
**Location** 7 ZAKELO ISLAND RD  
**Owner** FORESTER, JO ANN O  
19 HOP BROOK LANE  
SUDBURY MA 01776

**Assessment**

<b>Land</b>	739,400
<b>Building</b>	432,800
<b>Taxable</b>	1,172,200

**Property Information**

<b>Type</b>	Residential
<b>Acreage</b>	1.20
<b>Zone</b>	Shoreland
<b>Neighborhood</b>	Long Lake
<b>Street Type</b>	Semi Improved
<b>Topography</b>	Rolling
<b>Utilities</b>	Dug Well
<b>Utilities</b>	Septic System

**Land**

Description	Type	Units	Value
Baselot Imp (Fract)	Fractional Acreage	1.20	739,426
		1.20	739,400

**Building**

<b>Type</b>	Colonial
<b>Value</b>	241,030
<b>Year Built</b>	1988
<b>Area</b>	1496



Rooms	7
Bedrooms	4
Full Baths	2
Fireplaces	1
Type	1 & 1/2 Story Frm
Area	748
Type	Encl Frame Porch
Area	352
Type	Wood Deck
Area	352
Type	Wood Deck
Area	48
Type	Bunkhouse
Area	416
Type	Frame Shed
Area	160
Type	Wood Deck
Area	128
Type	Frame Shed
Area	48
Type	Plumbing Fixtures
Area	1
Type	Frame Shed
Area	80

**Tax Detail as of 02/06/2025**

Year	Mil Rate	Original	Remaining
2024	7.7	9,025.94	4,517.36
2023	12.95	6,825.95	0.00
2022	11.9	6,272.49	0.00
2021	11.7	6,167.07	0.00
2020	11.9	6,272.49	0.00
2019	11.2	5,841.92	0.00
2018	10.8	5,633.28	0.00
2017	10.65	5,555.04	0.00
2016	10.95	5,711.52	0.00
2015	11.15	5,815.84	0.00
		63,121.54	4,517.36

**Sale History**

Previous Owner	Sale Date	Sale Price
BUCHANAN JAMES A AND JENNIFER M	6/25/2021	1,250,000

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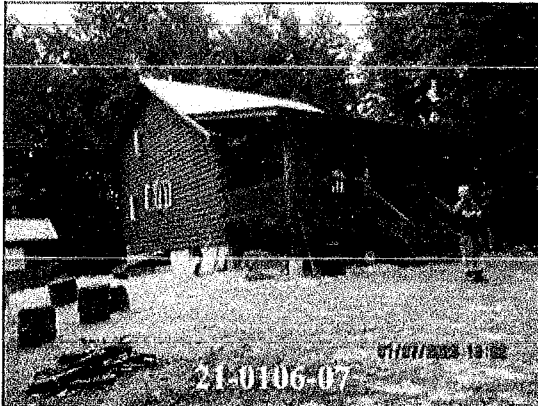
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**Map/Lot** 21-0106-07  
**Book** 11686  
**Page** 151  
**Account** 692  
**Location** 22 ZAKELO ISLAND RD  
**Owner** GOODE, PAUL J  
21 TIMBERLINE RD  
MILLIS MA 02054

#### Assessment

<b>Land</b>	746,000
<b>Building</b>	219,000
<b>Taxable</b>	965,000



#### Property Information

<b>Type</b>	Residential
<b>Acreage</b>	1.50
<b>Zone</b>	Shoreland
<b>Neighborhood</b>	Long Lake
<b>Street Type</b>	Semi Improved
<b>Topography</b>	Rolling
<b>Utilities</b>	Dug Well
<b>Utilities</b>	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

<b>Type</b>	Saltbox
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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 02/06/2025**

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

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# Town Of Harrison Maine

To the Owner of Taxable Property in the Town of Harrison:

As required by the laws of the State of Maine, the Assessors, in conjunction with the professional firm of Parker Appraisal Company, the Town of Harrison has completed a revaluation of all taxable property.

During the past year, an active and complete process of property equalization has been conducted. The aim is to place a fair market value assessment on each property so that every taxpayer will pay only their fair share of taxes required to efficiently operate the Town of Harrison. Your value, as indicated below, was determined after careful examination of all the pertinent factors affecting value on your property.

If you wish to question your valuation with one of the appraisers, interviews will be scheduled for the week of June 24th by appointment only. **Please supply evidence of any valuation discrepancies to an assessor during this appointment.** To schedule an appointment, call the Town Office between June 17<sup>th</sup> - June 21st between 10:00am and 4:00pm at 207-803-9067. Scheduling and questions will not be accepted before this time frame. Interviews will be scheduled in 15-minute intervals.

If this time frame makes it impossible for you to appear in person, you may submit a letter with formal documentation outlining the value of your property prior to the week of hearings. We will be accepting a limited number of telephone interviews; however, these will be only when time allows and if it is impossible to schedule an in-person meeting. We will only be available for a brief period each day to conduct telephone interviews.

Exemptions from taxation to which you may be entitled (such as Homestead and Veterans Exemptions) have been deducted from these figures. The new fiscal 2024/2025 estimated tax rate has not yet been determined. The appraisers are only able to discuss property valuation.

The Parker Appraisal Company and the Town Officials would like to take this opportunity to thank you for your cooperation through the course of this project.

## *Board of Assessors - Town of Harrison*

ACCT: RE 692  
MAP/LOT: 21-0106-07  
ACREAGE: 1.50

LAND:	\$ 826,700
BUILDINGS:	\$ 219,000
EXEMPTIONS	\$(0)
TOTAL:	\$ 1,045,700

T7 B8 P2157  
GOODE, PAUL J  
GOODE, TONI R  
21 TIMBERLINE RD  
MILLIS, MA 02054-1148





