Reconsideration Request

Dr. Joseph Chisari
41 and 45 Mayberry Landing
Naples, Maine 04055

June 22, 2026

Cumberland County Board of Assessment Review
27 Northport
Portland, Maine 04103

RE: Request for Reconsideration of Board Decision Pursuant to Board Reconsideration Procedure and Maine Property Tax Law

Property Addresses: 41 and 45 Mayberry Landing, Naples, Maine 04055
Tax Map and Lots: Map 05, Lots 005-006 and 05-005-007
Date of Original Decision: June 16, 2026

Dear Members of the Cumberland County Board of Assessment Review:

I respectfully submit this written request for reconsideration of the Board's decision dated June 16, 2026, concerning my property tax appeal for 41 and 45 Mayberry Landing, Naples, Maine.

This request is being filed within ten (10) days of the Board's vote, and I respectfully request that the Board reconsider its decision within the sixty (60) day period allowed under the Board's reconsideration procedure, provided the Board continues to retain jurisdiction over this matter.

My request for reconsideration is based upon concerns regarding both the evaluation of evidence presented at the hearing and the fairness of the hearing procedure.

First, I respectfully believe that the Board did not give appropriate consideration to a relevant comparable property that I presented during the hearing for 05-005-006. The comparable home provided important evidence regarding the fair market value and equitable assessment of my properties. During the hearing, I understood that the Board's position was that one comparable property was insufficient and that additional comparable properties would be required. This knowledge can be satisfied as I can produce many more comparables to prove my point of overvaluation.

While I understand the Board may consider multiple factors when evaluating property value, I respectfully request reconsideration because the comparable property presented was relevant evidence and should not have been disregarded solely because additional comparable properties were not provided. Maine law requires property assessments to reflect just value and to be fair and equitable. A complete review of all relevant valuation evidence is necessary to ensure that the assessment is accurate and consistent with those requirements.

Additionally, with respect to Tax Map 05, Lot 005-007, I respectfully request reconsideration based upon an apparent factual error regarding the property's linear water frontage. During the assessment review, it was stated that the property had approximately 500 feet of linear water frontage. However, the actual linear water frontage is approximately 300 feet. This difference is significant because waterfront frontage is a material factor in determining property value.

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The incorrect frontage measurement appears to have influenced the valuation analysis and resulted in an assessment comparison that did not accurately reflect the characteristics of the property. With the correct measurement of approximately 300 feet of waterfront frontage, the property more closely aligns with the comparable properties I presented during the hearing. I respectfully request that the Board reconsider the valuation after correcting this factual error and evaluating the property characteristics based upon accurate information.

Second, I respectfully request reconsideration due to a procedural concern that affected my experience during the hearing. Before all discussion had concluded and before I understood the hearing to be formally closed, one of the Board members made a motion to conclude the matter and vote against my appeal.

The timing of that motion caused me concern and made me feel that I needed to become defensive rather than continue presenting my evidence in a full and comfortable manner. I respectfully believe that the appearance of the decision being reached before all discussion and evidence had been fully considered affected my confidence that my appeal received a complete and impartial review.

I am not making this request to question the Board members' intentions. Rather, I respectfully request reconsideration so that the matter may be reviewed through a complete discussion of the evidence, including the comparable property information and all testimony presented.

Maine property tax law requires assessments to be based upon just value and applied fairly and equitably. See Maine Constitution, Article IX, Section 8, and applicable provisions of Title 36 of the Maine Revised Statutes, including the laws governing assessment appeals. A reconsideration would allow the Board to ensure that the final decision is based upon a complete record and full consideration of the evidence.

Therefore, I respectfully request that the Cumberland County Board of Assessment Review:

1. Vote to reconsider the June 16, 2026 decision;
2. Allow any additional discussion, testimony, or evidence the Board determines appropriate; and
3. Issue a new written decision after reconsideration of the merits of my appeal.

Thank you for your time and consideration. I appreciate the Board's willingness to review this request and ensure that the appeal process results in a fair and equitable determination.

Respectfully submitted,

Dr. Joseph Chisari
41 and 45 Mayberry Landing
Naples, Maine 04055