



Town Of Harrison *Maine*

October 29, 2025

Lawrence Makovich
Aileen Makovich
475 Cape Monday Rd
Harrison, ME 04040

RE: Abatement Application for 475 Cape Monday Road (Tax Map 13-0055)

Dear Mrs. and Mr. Makovich,

The Town of Harrison received your application for an abatement for 475 Cape Monday Road (Tax Map 13-0055) for the 2025/2026 tax year. Your application was seeking an abatement for \$184,594.

The Board of Assessors met on October 24th and after careful review of your property and Town records, your property has been assessed fairly and equitably in comparison to similar properties in the Town of Harrison. The Assessors stand by the methodology used for multi dwelling lots. Two comparable lots are 7 Lovejoy Island Way which sold for \$1,600,000 in 2024, and 539 Cape Monday which sold for \$1,200,000 in 2024. Each of these parcels have an ADU. No additional information has been submitted showing the current market value of the property. Additionally, no information has been provided showing an overvaluation of your property to similarly situated properties.

If you wish to appeal this decision, your next step would be to appeal to the Cumberland County Commission at 27 Northport Drive, Portland, ME 04103, no later than 60 days from the date this notice is received.

If you have additional questions, please contact the Town of Harrison at 207-583-2241.

Sincerely,

Board of Assessors
Town of Harrison



Outlook

Valuation Report

From Finance <Finance@harrisonmaine.org>

Date Mon 12/1/2025 12:41 PM

To larrymakovich@outlook.com <larrymakovich@outlook.com>

1 attachment (110 KB)

475 Cape Monday Road.pdf;

Hi Larry

Attached please find your valuation report.

Let me know if you have any questions.

Thank you!

Maureen McAllister

Finance Officer

Town of Harrison

PO Box 300

20 Front Street

Harrison, Maine 04040

PH 207-803-9067 (Direct Line)

FAX 207-583-6240

www.harrisonmaine.org



Harrison *Maine*

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2025/26

12/01/2025

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13-0055

475 CAPE MONDAY ROAD

Sale Data

Sale Date	05/20/2005
Sale Price	630,000
Sale Type	Sale Type.....
Financing	Financed
Verified	Verification
Validity	Validity

Shore Ft Frnt	111	Subdivision	Y
Exemption(s)		Land Schedule	3

Units	Method - Description	Price/Unit	Total Fctr	Influence	Value
0.48	Fr. A-Baselot Imp (Fract)	900,000	738,206.12	125.	922,758
Total Acres 0.48			Land Total		922,758

Conventional	Two Story	480 Sqft	Grade B 110	Base	261,188
Exterior	Wood Siding	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0

Foundation	Concrete	Basement	Dry 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	6				
Bedrooms	3	Add Fixtures	0		
Baths	2	Half Baths	0	Plumbing	9,046
Attic	None			Attic	0
FirePlaces	1			Fireplace	6,462
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

Dwelling Condition							Total Value(Rcnd)
Built 1963	Renovated 1992	Kitchens Typical	Baths Typical	Condition Above Average		Layout Typical	
Functional Obsolescence		Economic Obsolescence		Phys. %	Func. %	Econ. %	
None		None		70%	100%	100%	193,687

Percent Good	Value
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Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Rcnld
Wood Deck	2024	66	B 100	3.250	Ava	97%	100%	100%	3.152
Open Frame Porch	2024	18	B 100	5.777	Ava	97%	100%	100%	5.604
One Story Frame	1963	408	B 145	76.603	Ava+	70%	100%	100%	53.622
Basement Entrv	2024	45	B 100	5.580	Ava	97%	100%	100%	5.413
Encl Frame Porch	1963	190	B 140	26.097	Ava+	70%	100%	100%	18.268
Wood Deck	1971	192	C 100	4.687	Ava	69%	80%	100%	2.587
Generator	2018	1	C 100	8.025	Ava	94%	100%	100%	7.544
Fin 1st/Gar	1999	728	B 130	162.886	Ava+	86%	100%	100%	140.082
Plumbing Fixtures	2021	3	B 100	8.224	Ava+	96%	100%	100%	7.895
Heat Pump	2021	1	C 100	5.350	Ava+	96%	100%	100%	5.136

Outbuilding Total	249,303
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1,365,800

Subject Property 2024/25

Harrison

Valuation Report

01/03/2025

Name: MAKOVICH, LAWRENCE J

Page 1

MAKOVICH, AILEEN M

Map/Lot:

13-0055

Account: 529 Card: 1 of 1

Location:

475 CAPE MONDAY ROAD

Neighborhood 3 Long Lake

Zoning/Use Shoreland Subdivision
Topography RollingTopo
Utilities Drilled WellSeptic System
Street Paved

Sale Data	
Sale Date	05/20/2005
Sale Price	630,000
Sale Type	Sale Type.....
Financing	Financed
Verified	Verification
Validity	Validity

Reference 1 Harrison Shores Subdivision - Lot 31 & 32

Reference 2

Tran/Land/Bldg 2 1 8

Shore Ft Frnt 111 Subdivision Y

Exemption(s) Land Schedule 3

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.48	Acres-Baselot Imp (Fract)	1,537,929	738,206	125%		922,758
Total Acres 0.48				Land Total		922,758

Dwelling Description

Replacement Cost New

Conventional	Two Story	480 Sqft	Grade B 110	Base	261,188
Exterior	Wood Siding	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% Hot Water BB	Cooling	0% None	Heat	0
Rooms	6				
Bedrooms	3	Add Fixtures	0		
Baths	2	Half Baths	0	Plumbing	9,046
Attic	None			Attic	0
FirePlaces	1			Fireplace	6,462
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout	Total
1963	1992	Typical	Typical	Above Average	Typical	
Functional Obsolescence	Economic Obsolescence			Phys. %	Func. %	Value(Rcnld)
None	None			70%	100%	193,687
Outbuildings/Additions/Improvements						Value Rcnld
Description	Year	Units	Grade	RCN	Cond	
Wood Deck	2024	66	B 100	3,250	Avq	3,152
Open Frame Porch	2024	18	B 100	5,777	Avq	5,604
One Story Frame	1963	408	B 145	76,603	Avq+	53,622
Basement Entry	2024	45	B 100	5,580	Avq	5,413
Encl Frame Porch	1963	190	B 140	26,097	Avq+	18,268
Wood Deck	1971	192	C 100	4,687	Avq	2,587
Generator	2018	1	C 100	8,025	Avq	7,544
Fin 1st/Gar	1999	728	B 130	162,886	Avq+	140,082
Plumbing Fixtures	2021	3	B 100	8,224	Avq+	7,895
Heat Pump	2021	1	C 100	5,350	Avq+	5,136
Outbuilding Total						249,303

Accpt Land

922,800

Accepted Bldg

443,000

Total

1,365,800

Comp # 1

Harrison

Valuation Report

03/28/2025

Name: LABELLE, MICHAEL E.

Page 1

LABELLE, LEANNE C.

Map/Lot:

13-0029

Account: 33

Card:

1 of 2

Location:

7 LOVEJOY ISLAND WAY

Neighborhood 3 Long Lake

Sale Data

Zoning/Use Shoreland
Topography RollingTopo
Utilities Drilled WellSeptic System
Street Paved

Sale Date 09/13/2024
Sale Price 1,655,000
Sale Type Land & Buildings
Financing Unknown
Verified Public Record
Validity Arms Length Sale

Reference 1

Reference 2

Tran/Land/Bldg 2 1 8

Shore Ft Frnt 170

Subdivision 0

Exemption(s) Land Schedule 3

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.78	Acres-Baselot Imp (Fract)	1,078,980	841,605	125%		1,052,006
0.48	Acres-Rear Land 2+	6,000.00	2,880	100%		2,880
Total Acres 1.26						Land Total 1,054,886

Dwelling Description

Replacement Cost New

Conventional	Two Story	256 Sqft	Grade C 110	Base	172,265
Exterior	Verticle Boards	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
					0
					0
Foundation	Concrete	Basement	No Bsmt Crawl	Basement	-7,479
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Forced Warm	Cooling	0% None	Heat	0
Rooms	4				
Bedrooms	2	Add Fixtures	0		
Baths	2	Half Baths	0	Plumbing	7,415
Attic	None			Attic	0
FirePlaces	0			Fireplace	0
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout	Total			
1964	1989	Typical	Typical	Above Average	Typical	172,201			
Functional	Obsolescence	Economic	Obsolescence	Phys. %	Func. %	Econ. %			
Basement	None	70%	95%	100%	Value(Rcnld)	114,514			
Outbuildings/Additions/Improvements						Value			
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value Rcnld
Encl Frame Porch	1964	80	C 110	9,632	Avq+	70%	95%	100%	6,405
One Story Frame	1964	256	C 110	31,532	Avq+	70%	95%	100%	20,968
One Story Frame	1964	325	C 140	49,434	Avq+	70%	100%	100%	34,604
Wood Deck	1964	176	C 110	4,873	Avq+	70%	95%	100%	3,240
Frame Shed	1964	144	C 100	6,646	Avq	65%	80%	100%	3,456
Frame Shed	2009	48	C 100	2,215	Avq	89%	80%	100%	1,577
Wood Deck	1964	40	C 110	2,472	Avq+	70%	95%	100%	1,643
Outbuilding Total						71,893			
Acpt Land		1,054,900		Accepted Bldg		186,400		Total 1,241,300	



Comp 1

Town Of Harrison Maine

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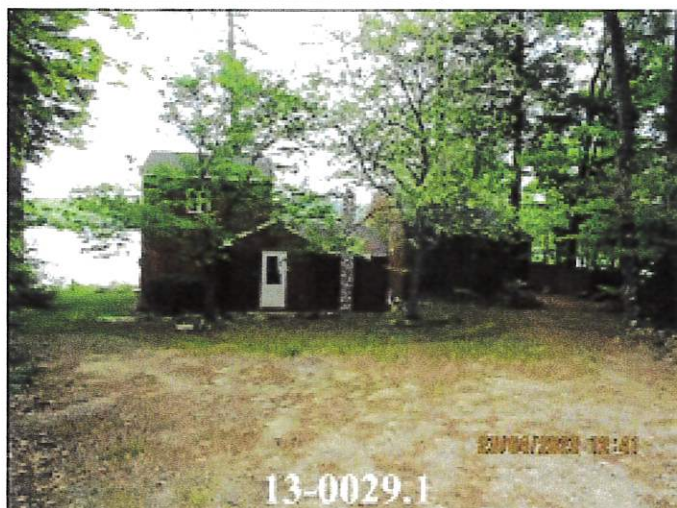
Last Updated 12/05/2025

[Back to List](#)

Map/Lot 13-0029
Book 40994
Page 320
Account 33
Location 7 LOVEJOY ISLAND WAY
Owner LABELLE, MICHAEL E.
16 HICKORY DRIVE
MEDFIELD MA 02052

Assessment

Land	1,054,900
Building	344,100
Taxable	1,399,000



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Comp 1

Property Information

Type	Residential
Acreage	1.26
Zone	Shoreland
Neighborhood	Long Lake
Street Type	Paved
Topography	Rolling
Utilities	Drilled Well
Utilities	Septic System

Land

Description	Type	Units	Value
Baselot Imp (Fract)	Fractional Acreage	0.78	1,052,006
Rear Land 2+	Acres	0.48	2,880
		1.26	1,054,900

Building

Type	Conventional
Value	150,702
Year Built	1964
Year Remodeled	1989
Area	512
Rooms	4
Bedrooms	2
Full Baths	2
Type	Cape Cod
Value	150,702
Year Built	1989
Area	975
Rooms	2
Bedrooms	1
Full Baths	1
Type	Encl Frame Porch
Area	80
Type	One Story Frame
Area	256
Type	One Story Frame
Area	325
Type	Wood Deck
Area	176
Type	Frame Shed
Area	144
Type	Frame Shed
Area	48
Type	Wood Deck
Area	40
Type	Wood Deck
Area	456

Comp #2

Harrison
Name: SHINNECOCK PROPERTIES LLC

Valuation Report

01/03/2025

Page 1

Account: 1625 Card: 1 of 1

Map/Lot:

13-0043

Location:

539 CAPE MONDAY ROAD

Neighborhood 3 Long Lake

Sale Data

Zoning/Use Shoreland Subdivision
Topography RollingTopo
Utilities Dug WellSeptic System
Street Paved
Spring Check List 2025

Sale Date 01/29/2024
Sale Price 1,200,000
Sale Type Land & Buildings
Financing Unknown
Verified Public Record
Validity Arms Length Sale

Reference 1 BDL Subdivision - Lot 101

Reference 2

Tran/Land/Bldg 2 1 10

Shore Ft Frnt 100 Subdivision Y

Exemption(s) Land Schedule 3

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.68	Acres-Baselot Imp (Fract)	1,192,644	810,998	125%		1,013,748
Total Acres 0.68						1,013,748

Dwelling Description				Replacement Cost New	
Cape Cod	One & 1/2 Story	672 Sqft	Grade B 105	Base	264,227
Exterior	T111/Drop	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Metal Roofing	Roof	0
					0
Foundation	Concrete Block	Basement	No Bsmt Crawl	Basement	-13,841
Fin. Basement Area	9 Sqft, Grade ..0.00	Basement Gar	None	Fin Bsmt	0
Heating	100% Electric	Cooling	0% None	Heat	0
Rooms	5				
Bedrooms	3	Add Fixtures	0		
Baths	1	Half Baths	1	Plumbing	5,757
Attic	None			Attic	0
FirePlaces	1			Fireplace	6,168
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

Dwelling Condition				Layout			Total
Built	Renovated	Kitchens	Baths	Condition	Layout		
1973	0	Typical	Typical	Average	Typical		262,311
Functional Obsolescence	Economic Obsolescence	Phys. %	Func. %	Econ. %	Value(Rcnld)		
Basement	None	65%	95%	100%	161,977		
Outbuildings/Additions/Improvements							Value Rcnld
Description	Year	Units	Grade	RCN	Cond	Phy	Func
Wood Deck	1973	70	B 105	3,494	Avq	65%	95%
Wood Deck	1973	30	B 105	2,672	Avq	65%	95%
Encl Frame Porch	1973	190	B 105	19,574	Avq	65%	95%
Wood Deck	1973	70	B 105	3,494	Avq	65%	95%
Fin 1st/Gar	1989	1008	B 115	185,076	Avq	78%	100%
Wood Deck	1989	112	C 100	3,403	Avq	78%	100%
Wood Deck	2003	380	C 100	7,704	Avq	86%	80%
Plumbing Fixtures	1989	4	C 100	8,988	Avq	78%	100%
Outbuilding Total							177,375
Acpt Land		1,013,700		Accepted Bldg		339,400	
				Total		1,353,100	

comp 2



Town Of Harrison Maine

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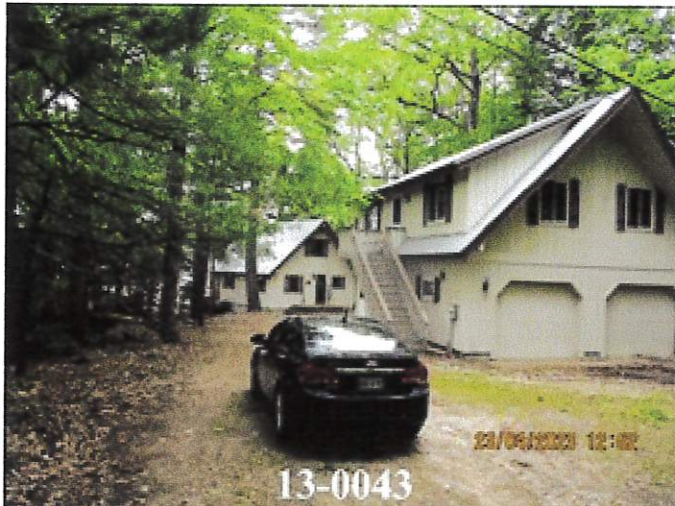
Last Updated 12/05/2025

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Map/Lot 13-0043
Book 40586
Page 174
Account 1625
Location 539 CAPE MONDAY ROAD
Owner SHINNECOCK PROPERTIES LLC
148 BREAKWATER DRIVE #7
SOUTH PORTLAND ME 04106

Assessment

Land	1,013,700
Building	700,500
Taxable	1,714,200



Property Information

Type	Residential
Acreage	0.68
Zone	Shoreland

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comp 2

Neighborhood	Long Lake
Street Type	Paved
Topography	Rolling
Utilities	Dug Well
Utilities	Septic System

Land

Description	Type	Units	Value
Baselot Imp (Fract)	Fractional Acreage	0.68	1,013,748
		0.68	1,013,700

Building

Type	Cape Cod
Value	322,298
Year Built	1973
Year Remodeled	2024
Area	1344
Rooms	6
Bedrooms	3
Full Baths	2
Half Baths	1
Fireplaces	1
Type	Two Story Frame
Area	683
Type	Open Frame Porch
Area	45
Type	Open Frame Porch
Area	174
Type	Wood Deck
Area	25
Type	Fin 1st/Gar
Area	1008
Type	Wood Deck
Area	112
Type	Wood Deck
Area	380
Type	Plumbing Fixtures
Area	4

Tax Detail as of 12/05/2025

Year	Mil Rate	Original	Remaining
2025	8.205	14,065.01	14,174.40
2024	7.7	10,418.87	5,591.17
2023	12.95	7,872.30	0.00
2022	11.9	7,234.01	0.00
2021	11.7	7,112.43	0.00
2020	11.9	7,234.01	0.00
2019	11.2	6,808.48	0.00
2018	10.8	6,565.32	0.00