



Town Of Harrison *Maine*

March 15, 2026

TO: Cumberland County Board of Assessment Review

RE: Defense of Assessment – 22 Zakelo Island Road, Harrison, Maine

The Town of Harrison respectfully submits this statement in support of the assessment for the property located at **22 Zakelo Island Road**, identified as **Tax Map 21-0106-07**. A comprehensive review of all properties in Harrison—including those on Zakelo Island—was completed as part of the 2024 town-wide revaluation. Given that Zakelo Island contains only nine parcels, the sales activity since 2021 has provided meaningful and reliable market data for establishing equitable assessments.

Recent market activity on Zakelo Island includes the following:

- **7 Zakelo Island Rd (21-0106-04)** – Sold for **\$1,250,000** in 2021
- **Tax Map 21-0106-01** – Sold for **\$905,000** in September 2025
- **5 Zakelo Island Rd (21-0106-05)** – Currently listed for **\$2,400,000**

EXHIBITS PROVIDED:

- **EXHIBIT 1 – Waterfront Sales Map – Focus on Zakelo Island**

This exhibit provides a map of the sales used to establish values for waterfront properties on Long Lake. These transactions reflect the strong market demand for Long Lake frontage and support the valuation methodology applied during the revaluation. The map offers visual context regarding property types and the quality of waterfront views. All sales have been adjusted to account for market trends over the past five years. Also included are the valuation reports and sales documents for sales specifically on Zakelo Island.

- **EXHIBIT 2 – Comparison Chart**

This exhibit presents a comparison chart of Zakelo Island properties that have had market activity or recorded sales. This comparison demonstrates consistency in the application of assessment methodology. This report also details the **Land Functional Depreciation** applied due to island accessibility. All parcels received a **25% land depreciation**, with certain parcels receiving an additional **5% functional**



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depreciation for limited waterfront usability. It is important to note that the dwellings on Zakelo Island are not seasonal cottages; they are well-constructed, fully functional homes with notable views of Long Lake and the surrounding mountains.

Conclusion

The unique characteristics of Zakelo Island were fully considered in determining land values and overall assessments. The resulting assessments are fair, equitable, and consistent with the treatment of other waterfront properties on Long Lake. The Town of Harrison stands firmly behind the methodology and final valuation. Significant time and professional effort were dedicated to visiting each property, researching market conditions, and analyzing all relevant factors during the revaluation process.

We appreciate your time and consideration in reviewing this matter.

Sincerely,

The Town of Harrison Board of Assessors & Parker Appraisal Co