Maine
Cumberland County

CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW
APPLICATION FOR PROPERTY TAX APPEAL
(Pursuant to Title 36 M.R.S.A. § 844-M)
NOTE: Application must **first** be made to the Assessor

1. NAME OF APPLICANT: Matt and Tamsen Moynihan

2. ADDRESS OF APPLICANT: 457 Cape Monday RD Harrison ME

3. TELEPHONE NUMBER: 508 733 1518

4. NAME, ADDRESS AND TELEPHONE NUMBER OF ATTORNEY/AUTHORIZED AGENT, IF ANY: _____

5. STREET ADDRESS OF PROPERTY: 457 Cape Monday Rd MAP/LOT: 21-0019

6. MUNICIPALITY IN WHICH PROPERTY IS LOCATED: Harrison

7. ASSESSED VALUATION:
   (a) LAND: $ $912,400
   (b) BUILDING: $ $499,300
   (c) TOTAL: $ $1,411,700

8. OWNER'S OPINION OF CURRENT VALUE:
   (a) LAND: $ $414,185
   (b) BUILDING: $ $499,300
   (c) TOTAL: $ $913,485

9. ABATEMENT REQUESTED (VALUATION AMOUNT): $498,215
   (#7(c) minus #8(c) = #9)

10. TAX YEAR FOR WHICH ABATEMENT REQUESTED: 2025/2026

11. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION: $0

12. DATE OF ASSESSOR'S DECISION: 3/26/26

13. A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT: _____

Please refer to attached documents submittted with application

14. REASONS FOR REQUESTING APPEAL. PLEASE BE SPECIFIC, STATING GROUNDS FOR BELIEF THAT ASSESSMENT IS "MANIFESTLY WRONG" FOR ASSESSMENT PURPOSES. ATTACH EXTRA SHEETS IF NECESSARY. Note that the Maine Supreme Court has held in tax abatement cases that in order to prevail, the taxpayer must prove one of three things:
    (1) The judgment of the Assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results;
    (2) There was unjust discrimination; or
    (3) The assessment was fraudulent, dishonest or illegal.

    Only if one of these three things is proven by the taxpayer, is the assessment said to be "manifestly wrong."

Please refer to attached documents

15. ESTIMATED TIME FOR PRESENTATION AT HEARING: _____

Submit this application and a copy of your original application to the BAR and any labeled documentation available to support your claim. **ONE COPY MUST** be submitted to your municipal tax assessor that sent you the denial letter. All documentation **MUST** be submitted with the application or at least **fourteen (14) days prior to hearing date** to Cumberland County Board of Assessment Review, 27 Northport Drive, Portland, ME 04103. You will be notified of the scheduled hearing date.

To the Cumberland County Board of Assessment Review: In accordance with the provisions of 36 M.R.S.A. § 844-M, I hereby make written application for an appeal of the assessed value of the property as noted above. The above statements are correct to the best of my knowledge and belief.

4/27/26

Date

Signature of Applicant

THIS APPLICATION MUST BE SIGNED.
A separate application form should be filed for each separately assessed parcel of real estate claimed to be "manifestly wrong."