



# Town Of Harrison *Maine*

October 29, 2025

Paul Goode  
Toni Goode  
21 Timberline Rd  
Mills, MA 02054

RE: Abatement Application for 22 Zakelo Island Road (Tax Map 21-0106-07)

Dear Mrs. and Mr. Goode,

The Town of Harrison received your application for an abatement for 22 Zakelo Island Rd (Tax Map 21-0106-07) for the 2025/2026 tax year. Your application was seeking an abatement for \$153,000.

The Board of Assessor's met on October 24<sup>th</sup> and after careful review of your property and Town records, your property is assessed fairly and equitably in comparison to similar properties in the Town of Harrison. The closest comparisons are a property at 7 Zakelo Island Rd (Tax map 21-0106-07) which sold for \$1,250,000 in June of 2021, which is currently assessed at \$1,172,200. The other comparison is 5 Zakelo Island Rd (Tax Map 21-0106-05) which was recently listed for \$2,450,000 in June 2025, which the Town currently has an assessment of \$1,435,200. Your property currently has a reduced land factor of 25% to compensate for the ability to access the island and an additional 5% for waterfront usability. The comparables submitted in the appraisal report were for properties located in Town's outside of our jurisdiction and cannot be used for comparison (Casco and Frye Island).

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

# APPLICATION FOR ABATEMENT OF PROPERTY TAXES

(Title 36 MRS, Chapter 105, §841)

This application must be signed and filed with the municipal assessor(s). A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name of Applicant: Paul J & Toni R Goode
2. Mailing Address: 21 Timberline Rd, Millis, MA 02054
3. Property Address or Map/Lot: 22 Zakelo Island Rd / 21-0106-07
4. Telephone number for applicant: (774) 993-9146
5. Tax year for which abatement is requested: 2025
6. Assessed valuation of real estate: \$965,000
7. Assessed valuation of personal property: \$0
8. Abatement requested in real estate valuation: \$153,000
9. Abatement requested in personal property valuation: \$0
10. Reasons for requesting abatement (please be specific, state grounds for belief that property is overvalued for tax purposes): We believe our property was overvalued for tax purposes because we had a certified appraiser come out to our island property and he provided us with an appraised value of \$812,000 for our individual property (see attached). This value is \$153,000 less than the property value used by the Town of Harrison to determine our 2025 tax assessment. Therefore, we are requesting a reduction of our property value by \$153,000.

To the assessing authority of the Municipality of HARRISON

In accordance with the provisions of Title 36 MRS, Chapter 105, §841, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

09/09/25

Date

Paul J Goode Toni R Goode  
Signature of Applicant

**INSTRUCTIONS:**

**IN GENERAL:** This application must be filed with the Board of Assessors within 185 days from the date of commitment of the tax to which the objection is being made.

A separate application should be filed for each separately assessed parcel of real estate.

Application should be filed in duplicate.

A taxpayer, to be entitled to request abatement or to appeal from the decision of the local assessors, must have filed a list of his/her taxable property with the assessors, if properly so notified, in accordance with Title 36 MRS, Ch 105, §706.

If such list has not been filed upon proper notice, such list must be filed with this application, together with a statement as to why the list could not be filed at the proper time.

Written notice of their decision will be given by the assessors to the taxpayer within 10 days after the assessors take final action on the application. If such written notice is not given within 60 days from the date the application is filed, the application should be considered as having been denied, and the applicant may appeal as provided by Statute. The applicant may, in writing, consent to further delay.

Question 1: Print full name.

Question 2: Print full address to which mail should be sent.

Question 3: Property address or MAP/LOT.

Question 4: Telephone number for applicant.

Question 5: Taxes are assessed as of April 1. The tax assessed as of April 1 of any year and billed thereafter is for the tax for that year.

Question 6: Show the actual assessed valuation of the particular parcel of real estate, covered by this application, as to which abatement is requested. If abatement of real estate valuation is not requested, do not fill in this item.

Question 7: Show the actual assessed valuation of personal property as to which abatement is requested. If abatement of personal property valuation is not requested, do not fill in this item.

Question 8: Show amount by which you believe valuation should be reduced. For example, if valuation (Shown in Question 6) is \$3,000, and you believe it should be \$2,500, the entry in this item should be \$500.

Question 9: See above, under Question 8.

Question 10: Identify the property which you believe to be overvalued. State reasons for your claim, for example, sales prices of this or comparable properties. Please be specific, and bear in mind that the valuation should be in accord with the actual worth of the property and in line with the valuation of other property of like worth.

☐ The abatement requested is allowed in the amount of \$ \_\_\_\_\_ valuation.

☐ The abatement requested is denied. You have 60 days from the date this notice is received to appeal this decision to  
**CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW**

Date \_\_\_\_\_

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Assessors,  
Municipality of  
  
Harrison, Maine