

*Maine*  
Cumberland County

**CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW**  
**APPLICATION FOR PROPERTY TAX APPEAL**

(Pursuant to Title 36 M.R.S.A. § 844-M)

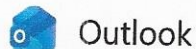
NOTE: Application must **first** be made to the Assessor

1. NAME OF APPLICANT: Joseph Chisari
2. ADDRESS OF APPLICANT: 41 Mayberry
3. TELEPHONE NUMBER: 207-890-9192
4. NAME, ADDRESS AND TELEPHONE NUMBER OF ATTORNEY/AUTHORIZED AGENT, IF ANY: \_\_\_\_\_  
\_\_\_\_\_
5. STREET ADDRESS OF PROPERTY: 41 Mayberry Ln MAP/LOT: 205-005-006
6. MUNICIPALITY IN WHICH PROPERTY IS LOCATED: Naples, ME Cumberland County
7. ASSESSED VALUATION:

(a) LAND:	\$ <u>490,192</u>
(b) BUILDING:	\$ _____
(c) TOTAL:	\$ <u>490,192</u>
8. OWNER'S OPINION OF CURRENT VALUE:

(a) LAND:	\$ <u>&lt; 390,460</u>
(b) BUILDING:	\$ _____
(c) TOTAL:	\$ <u>&lt; 390,460</u>
9. ABATEMENT REQUESTED (VALUATION AMOUNT): 99,732  
(#7(c) minus #8(c) = #9)
10. TAX YEAR FOR WHICH ABATEMENT REQUESTED: Previous 1 or 2 (legally allowable)
11. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION: \_\_\_\_\_
12. DATE OF ASSESSOR'S DECISION: \_\_\_\_\_
13. A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT: See Attached  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_





Outlook

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**Formal Request for Property Tax Abatement and Adjustment of Assessed Value – Parcels R05-005-006 & R05-005-007**

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From Joseph Chisari <joechisari@hotmail.com>

Date Mon 4/27/2026 1:49 PM

To Katharine Cahoon <cahoon@cumberlandcounty.org>

Cc Randy Lessard <townmanager@townofnaples.org>; Michelle Thibodeau <mthibodeau@townofnaples.org>

 1 attachment (4 MB)

Cumberland County Board of Assesment Review.pdf;

To the Cumberland County Board of Assessment Review,

I am writing to formally request a review of the assessed values for my properties located at 41 Mayberry Landing (Building and Land, Lot 6) and 45 Mayberry Landing (Land Only, Lot 7) in Naples, Maine, identified as Parcel R05-005-006 and Parcel R05-005-007, and to seek a property tax abatement pursuant to applicable Maine law.

I purchased these properties in 2021 for \$2,400,000 during a period of extraordinary market inflation associated with the COVID-19 housing surge in Maine, under conditions that significantly constrained housing availability. In 2022, the Town of Naples assessed the properties at a combined value of \$2,200,000.

Following a review request with the then-assessor, Paul Binette of O'Donnell & Associates, the assessed value was reduced to \$1,973,243. While I appreciated that adjustment, I believe the valuation remains overstated.

Based on detailed comparable property analysis included in my attached documentation—reflecting similar construction, the same contractor, and the same year of build—a more accurate assessed value is \$1,863,849. This represents a difference of \$336,151 from the original 2022 assessment and indicates that the property has been manifestly overvalued.

Further supporting this conclusion are recent valuations and transactions of nearby properties within the same community. A neighboring property at 19 Mayberry Landing (Lot 2), which offers superior construction potential and more favorable water frontage on the same pond, was assessed last year at \$418,485. Additionally, another parcel within the community, identified as Lot 5A at the corner of Mayberry Landing and Lake House Road, featuring better water frontage, was sold by the Town last year for \$426,000 and assessed at \$390,460. These comparable properties further demonstrate that the assessed value of my properties is disproportionate and not in line with similarly situated parcels.

Accordingly, I respectfully request:

1. A formal abatement and correction of the assessed value based on the submitted comparable evidence; and

2. A refund of any overpaid property taxes for all tax years eligible under Maine law as a result of such abatement.

This request is made pursuant to 36 M.R.S. § 841, which permits abatements where an assessment is manifestly wrong, and 36 M.R.S. § 843, governing appeals and further review. I ask that the Board consider this request within the framework of these statutes and any other applicable provisions that allow for correction of an inaccurate or inequitable assessment.

Supporting documentation is enclosed to substantiate the valuation discrepancy and basis for this request. I respectfully ask the Board to review the evidence and grant appropriate relief, including adjustment of the assessed value and issuance of any refunds legally permitted.

Please confirm receipt of this request and advise if any additional information is required. I am available at your convenience to discuss this matter further.

Thank you for your time and consideration.

Sincerely,

Joe Chisari, Player Representative  
Doctor of Chiropractic (DC)  
Semi-Pro Bodybuilder (Natural)  
Entrepreneur  
Music Producer and Artist - I Have More Dreams Than Memories  
Cell: 207-890-9192  
[joechisari@hotmail.com](mailto:joechisari@hotmail.com)

The information accompanying this transmission is confidential or privileged. This information is intended for the use of the individual named. If you are not the intended recipient, please be aware that any disclosure, copying, distribution or use of the contents is prohibited. If you receive this transmission in error, please delete it and notify me.

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**From:** Katharine Cahoon <cahoon@cumberlandcounty.org>

**Sent:** Monday, April 27, 2026 12:21 PM

**To:** Joseph Chisari <joechisari@hotmail.com>

**Subject:** Re: County BAR - Tuesday, May 19, 2026

Good afternoon Dr. Chisari,

As we discussed, I am attaching the Cumberland County Board of Assessment Review forms to be completed for your property appeals.

1. The appeal form (one application for each property)
2. Consent to extension of time.

I have attached those forms to this email. Could you fill those out and send them back to me as soon as possible? You are still within the 60 day deadline to file an appeal which is May 8, 2026.

Please let me know if you have any questions or concerns.

Best,

**Cumberland County Board of Assessment Review**

27 Northport Drive, Portland, Maine 04103

207-871-8380 • cumberlandcountyme.gov

Consent to Extension of Deadline for Decision on Tax Abatement Appeal to  
Cumberland County Board of Assessment Review

Cumberland County BAR

27 Northport Dr

Portland, Maine 04103

RE: Tax Abatement Application for property located at Map \_\_\_\_\_ Lot(s) 6 + 7  
Property Street Address: 41 and 45 Mayberry Landing  
Town of: Naples ME  
(April 1, 2025 assessment date)

Dear Board Members:

The undersigned hereby agrees to extend the time for the Cumberland County Board of Assessment Review to decide the pending appeal(s) for a tax abatement on the property identified above.

04/27/2025  
Date

[Signature]  
Signature of Taxpayer(s) or Authorized Representative

Mailing Address: 41 Mayberry Landing, Naples ME 04055

Note any dates of unavailability: \_\_\_\_\_

