

Knox County Board of Assessment Review

A meeting of the Knox County Board of Assessment Review took place on Friday, January 14, 2011 at 10:00 a.m. in the Knox County Commission Hearing Room.

Board members in attendance: Jim Murphy, Lauren Hall Kenniston, John Flood, Marian Robinson, Martin Cates, Steven Powell.

Board members absent: Rick Lavoie

County Administrative office staff in attendance: Administrative Assistant Candice Richards serving as recording secretary.

Others in attendance: Merrill Webber, Appellant; and Robert Gingras, Assessors' Agent for the Town of St. George.

AGENDA

Friday – January 14, 2011 – 10:00 a.m.

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| I. | 10:00 | Meeting Called To Order |
| II. | 10:05 | Opening Remarks by Board Chair |
| III. | 10:15 | Hearing
1. Appellant
2. Town of St. George |
| IV. | 11:00 | Board Deliberation & Vote |
| V. | | Other Business |
| VI. | | Adjourn |

I. Meeting called to order

Chair Robinson called the meeting to order at 10:00 a.m.

II. Opening Remarks by Board Chair

III. Hearing

Appellant's Evidence

1. In support of the taxpayer's position, he submitted the following documents:

- Exhibit 1: Application for Abatement to BAR dated 11/29/10
- Exhibit 2: Application for Abatement to Town of St. George dated 8/2/10
- Exhibit 3: 2010 Real Estate Tax Bill for \$1,827.92

- Exhibit 4: Letter of appeal to the County Commission (no date listed)
 - Exhibit 5: Letter of Denial of Abatement from the Town of St. George dated 10/4/10
 - Exhibit 6: Letter to taxpayer from St. George Board of Assessors - notification of town-wide revaluation dated 5/21/10
 - Exhibit 7: Letter to taxpayer from St. George Board of Assessors showing 2009 tax information including mill rate of 12.5, also dated 5/21/10.
 - Exhibit 8: Letter to taxpayer from St. George Board of Assessors indicating an updated assessment value of that property dated 5/14/09
 - Exhibit 9: Valuation Report dated 4/22/09
 - Exhibit 10: Valuation Report dated 6/7/10
 - Exhibit 11: Letter to taxpayer from Ellen Bunker of Jaret & Cohn stating her belief of the value of the property
 - Exhibit 12: Real Estate Appraisal prepared for Camden National Bank dated 1/21/99 by Rockland Appraisal Company
 - Exhibit 13: Real Estate Appraisal prepared for Camden National Bank dated 9/2/93 by Camden Appraisal Company
 - Exhibit 14: Email between St. George Town Manager John Falla and Knox County Administrative Assistant Candice Richards dated 10/5/10
 - Exhibit 15: A single page with two photographs of the property
2. In support of the taxpayer's position, he offered the testimony from the following witnesses:
The taxpayer, Merrill Webber, was the only person present for his party. He did not offer any witnesses.
3. Overvaluation:
In this appeal, one of the taxpayer's concerns and arguments focused on his belief that the property was substantially overvalued. The evidence of overvaluation the taxpayer presented was primarily based on the taxpayer's exhibits, numbered 11, 12, and 13.

Town's Evidence

1. The Assessor(s) submitted as evidence the following documents:
- Exhibit 1: Cover Letter to Board of Assessment Review dated 1/4/11
 - Exhibit 2: Property card for Map 232 Lot 051 **taxpayer's property**
Valuation report for Map 232 Lot 051
 - Exhibit 3: Tax maps 101, 229, 232, 233, and 234
 - Exhibit 4: **Comparable properties with similar building style, stories, and square footage/footprint of house** (Property cards and Valuation reports) for:
Map 101 Lot 024
Map 233 Lot 069
Map 234 Lot 004
Map 229 Lot 035
2. The Assessor(s) offered the testimony from the following witnesses:
There were no witnesses presented by the Town.
3. The town certified ratio for the assessment year being appealed:
100%.

IV. Board Deliberation & Vote**Finding of Facts**

1. The appellant has standing for this appeal by virtue of his ownership of this property.
2. The appeal was timely filed and only materials submitted in a timely manner were considered.
3. The Town of St. George has established that the subject property and similar properties to it were all assessed by the same land and building schedules in a similar fashion.
4. The Town of St. George has met its burden of equity by having met its ratio.
5. According to Title 36 Section 841, Number 1, the appellant is required to show proof of comparable properties and show that the assessment is irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results, there was unjust discrimination, or the assessment was fraudulent, dishonest or illegal. **The Board does not find that the appellant has met his burden in this regard.**

Based on the Board's review of the written information submitted by Mr. Merrill Webber and the Town of St. George Assessors, and after oral presentations by Merrill Webber, taxpayer, and Robert Gingras, Assessors' Agent for the Town of St. George, the Board determined as follows:

The taxpayer failed to prove that the assessed valuation of his property was manifestly wrong: Mr. Webber failed to provide evidence that his property was substantially overvalued and that the Assessors' Agent's methodology necessarily resulted in unjust discrimination against the Webber property in comparison to similarly situated properties. Therefore, the Board denied his request for abatement relating to the April 1, 2010 tax year.

- **A motion was made by Marian Robinson to deny the tax abatement claim. The motion was seconded by Jim Murphy. A vote was taken with all in favor: 6 – 0**

Members that voted in favor: 6

L. Kenniston, S. Powell, M. Robinson, M. Cates, J. Murphy, J. Flood

Members that voted against: 0

None

Members not in attendance and therefore unable to vote: 1

R. Lavoie

V. Other Business**VI. Adjourn**

- A motion was made by Steven Powell to adjourn. The motion was seconded by Martin Cates. A vote was taken with all in favor.

Meeting adjourned 10:23 p.m.

Respectfully Submitted,

Candice Richards
Administrative Assistant
Board of Assessment Review Recording Secretary