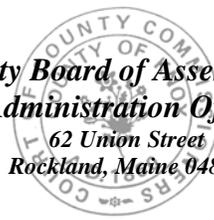


**Knox County Board of Assessment Review
Administration Office**

62 Union Street
Rockland, Maine 04841



October 17, 2014

John Ware, Sr.
163 Lucia Beach Road
Owls Head, ME 04854

Re: Tax Abatement Application for property located at:
Map/Lot 001-046
163 Lucia Beach Road
Owls Head, Maine
(April 1, 2013 tax year)

Dear Mr. Ware,

The Knox County Board of Assessment Review (the "Board") met on Friday, October 17, 2014 at 10:00 a.m. to hear and decide your tax abatement appeal for the above listed residential property and to discuss and adopt this written decision.

You have requested an abatement based on the information below:

Current Assessed Valuation	Land	\$338,890
	Building	\$205,800
	Total	\$544,690
Owner's Opinion of Current Valuation	Land	\$300,000
	Building	\$200,000
	Total	\$500,000
Abatement Requested		\$44,690

Appellant's Evidence

1. In support of the taxpayer's position, he submitted the following documents:
 - Exhibit A: Application for Abatement to the Board of Assessment Review dated 8/8/14
 - Exhibit B: Findings of Fact – Conclusions of Law, written by the Owls Head Board of Assessors to Mr. Ware, dated 6/23/14.
 - Exhibit C: Letter to the Owls Head Board of Assessors from Mr. Ware, dated 5/20/14
 - Exhibit D: Letter to Mr. Ware from Mr. Edwards, dated 5/9/14
 - Exhibit E: Letter to Mr. Ware from Mr. Edwards requesting a 30-day extension, dated 3/19/14
 - Exhibit F: Application for Abatement of Property Taxes to the Town of Owls Head dated 3/10/14
 - Exhibit G: Cover letter to Mr. Edwards from Mr. Ware that went with his application dated 3/10/14
 - Exhibit H: One-page printout from the Maine Real Estate Information System showing Knox County Single Family Income Sales study 2001 – 2013
 - Exhibit I: Portions of an appraisal of the subject property done by Appraiser Rodney Painter dated 9/30/10.

2. In support of the taxpayer's position, he offered the testimony from the following witnesses:
There were no witnesses present for the taxpayer other than himself.
3. Overvaluation:
In this appeal, one of the taxpayer's concerns and arguments focused on his belief that the judgment of the Assessor was irrational or so unreasonable in light of the circumstances that the property was substantially overvalued. The evidence of overvaluation the taxpayer presented was primarily based on the taxpayer's belief that a 2010 appraisal that had been done on the subject property for the purpose of settling an estate with the IRS was valid in determining the subject property's 2013 valuation because the Maine State Real Estate Information System indicated that the dollar value of Single Family Homes sold from 2010 to 2013 in Knox County were flat. The taxpayer felt that it was unreasonable for the Owls Head's Assessors' Agent to expect the taxpayer to get an updated appraisal in 5 working days prior to a May 20, 2014 meeting with the Owls Head Board of Assessors. He also felt that the property's proximity to the airport and the subsequent noise level from the airport should result in a reduction in taxes on his property.

Town's Evidence

1. The Assessors' Agent for the Town of Owls Head submitted as evidence the following documents:
 - Exhibit A: Cover Letter to Board of Assessment Review from Assessors' Agent Thomas Edwards and the Owls Head Board of Assessors dated 9/5/14
 - Exhibit B: Copy of the Findings of Fact and Conclusion by the Owls Head Board of Assessors from a hearing on 6/16/14
 - Exhibit C: Copy of the Report of Assessment Review for the 2015 State Valuation as performed by Jamie D. Bolduc, Field Representative, of the Maine Revenue Service dated 6/18/14
 - Exhibit D: Copy of the 2013 Municipal Valuation Report as filed with Maine Revenue Service dated 10/15/13
2. The Assessors' Agent offered the testimony from the following witnesses:
Owls Head Assessors' Agent Thomas Edwards was present to testify on behalf of the Town. He offered no other witnesses. Owls Head Selectboard Chair Dick Carver was present but did not testify.
3. The town certified ratio for the assessment year being appealed:
Assessors' Agent Thomas Edwards testified that the certified ratio for 2013 is 100% and that the quality rating is 12.

Finding of Facts

1. The appellant has standing for this appeal by virtue of his ownership of this property and the appeal was timely filed.
2. The Town's commitment date was September 6, 2013.
3. The Town's certified ratio was 100% and the quality rating was 12.
4. The written communication between the Town of Owls Head and the appellant was not entirely clear.
5. The testimony proved that the Town met its burden of equity by the demonstration of its ratio.

6. An appraisal is an opinion by definition, which can be substantiated in different ways, but it does not override the assessor's valuation. The purpose of Mr. Painter's appraisal was for the IRS in settling the estate but it is not valid for the purpose of property assessment.
7. No economic obsolescence, plus or minus, was considered in the appraisal for the property being near the airport. It is a moot point for this hearing.
8. The abatement request is within 10% of the assessed value, therefore the assessment is acceptable.
9. The appellant has not proven that the subject property was treated differently enough from any other properties in Owls Head resulting in unjust discrimination of value.
10. The study by the Maine Revenue Services Property Tax Division for the pertinent commitment indicates that water influenced property in Owls Head is undervalued.
11. No proof of just value was presented by the appellant to determine a different assessed value of the subject property.
12. The Knox County Board of Assessment Review finds that the appellant's testimony was not persuasive as to the question of burden of proof for overvaluation.

Decision

Based on the Board's review of the written information submitted by the Town of Owls Head and Mr. John Ware, Sr., and after oral presentations by Mr. Thomas W. Edwards, Assessors' Agent for the Town of Owls Head, and Mr. John Ware Sr., the Board determined as follows:

The Board finds that that the taxpayer's testimony was not persuasive as to the question of overvaluation. The applicant has failed to show proof of comparable properties and 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 is fraudulent, dishonest, or illegal. The Knox County Board of Assessment Review therefore finds in favor of the Town of Owls Head.

Vote

The Board voted 5 - 0 in favor of the Town of Owls Head.

Appeal

You have the right to appeal this decision within 30 days of the decision to the Superior Court of the State of Maine in accordance with 36 M.R.S.A. § 844-M and Rule 80B of the Maine Rules of Civil Procedure.

Sincerely,

BOARD OF ASSESSMENT REVIEW



Marian A. Robinson, Board Chairman

Cc: Board of Assessment Review
Owls Head Board of Assessors
Knox County Commission
File