



# Knox County Board of Assessment Review

---

A meeting of the Knox County Board of Assessment Review took place on Friday, June 28, 2013 at 10:00 a.m. in the Knox County Commission Hearing Room.

Board members in attendance: Jim Murphy, Marian Robinson, Lauren Hall Kenniston, John Flood. *Members not in attendance: Rick Lavoie, Tammy Brown (serving as Town Representative), Martin Cates.* County Administrative office staff in attendance: Administrative Assistant Candice Richards serving as recording secretary.

Others in attendance: Christiane Hallowell, Chair, North Haven Board of Assessors; Tammy Brown, North Haven Assessors' Agent; and Paul Gibbons, Attorney for the Town of North Haven.

## AGENDA

**Friday – June 28, 2013 – 10:00 a.m.**

- I. 10:00 Meeting Called To Order**
- II. 10:01 Opening Remarks by Board Chair**
- III. 10:10 Hearing**
- IV. 11:00 Board Deliberation & Vote**
- V. Other Business**
- VI. Adjourn**

**I. Meeting called to order**

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

**II. Opening Remarks by Chair**

Chair Marian Robinson explained the format of the meeting and swore in all those who wished to testify.

**III. Hearing**

Chair Marian Robinsons asked the representatives from North Haven if there been any complaints by Dr. Sears on the description of the land or the building since he was not present to answer that himself. Ms. Brown said no.

**Appellant's Evidence**

The taxpayers requested an abatement based on the following information for the April 1, 2012 tax year:

Current Assessed Valuation	Land	\$1,631,700
	Building	\$447,700
	<b>Total</b>	<b>\$2,079,400</b>

Owner’s Opinion of Current Valuation	Land	\$936,000
	Building	\$264,000
	<b>Total</b>	<b>\$1,200,000</b>

  

<b>Abatement Requested</b>	<b>\$879,400</b>
----------------------------	------------------

- Jim Murphy motioned that the appellant has standing for this appeal and all materials were timely filed. Lauren Kenniston seconded. A vote was taken with all in favor.

It was noted that \$879,400 is 42.3% of the assessment as committed.

1. In support of the taxpayer’s position, they submitted the following documents:

- Exhibit 1: Cover letter dated 5/2/13 received 5/3/13
- Exhibit 2: Application to the Knox County Board of Assessment Review for Abatement of Property Taxes dated 5/2/13
- Exhibit 3: Letter from Christiane B. Hallowell, North Haven Board of Assessors Chair to the taxpayer dated 3/6/13 denying the taxpayer’s request for abatement.
- Exhibit 4: Cover letter dated 1/21/13 and Application to the Town of North Haven for Abatement on Property Taxes dated 1/15/13
- Exhibit 5: Summary Appraisal Report on the subject property prepared by Charles D. Jordan, Jr. Real Estate Appraisal & Consulting dated April 1, 2012
- Exhibit 6: Letter from Christiane B. Hallowell, North Haven Board of Assessors Chair to the taxpayer dated 9/24/12 denying the taxpayer’s request for abatement.
- Exhibit 7: Letter from Attorney Philip W. Hoon to Christie Hallowell dated 8/28/12 advising that Mr. Hoon is representing Dr. Sears.

2. In support of the taxpayer’s position, he offered the testimony from the following witnesses:

There were no witnesses present to testify for the taxpayer.

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 the appraisal of the subject property done by Mr. Charles D. Jordan, Jr. showed that the assessment was manifestly wrong.

**Town’s Evidence**

There was a discussion of the Town’s Exhibit 23, which are the assessed values for the comparable properties.

Ms. Brown noted that on page 42 of Mr. Jordan’s appraisal, the appraisal speaks to the conditions of the sales of each property and that three of the four sales appears to have a special condition.

Attorney Gibbons addressed some concerns he had with Mr. Jordan's appraisal, which included Mr. Jordan's sales grid. Attorney Gibbons challenged Mr. Jordan's claim to be able to predict the motivation of the buyer in sales to abutters. He also noted that sales to family members are not always market sales because people will often sell the property to their relatives for other than market value. Another issue Attorney Gibbons had with Mr. Jordan's appraisal was that Mr. Jordan says in his appraisal that he only uses sales that have been on the market for a year but one of the sales was only on the market for one day. The value of another property with shore frontage was lowered by \$500,000 but there was no evidence or explanation of why the deduction was made. Attorney Gibbons felt that there was no rational basis for the reduction other than it was Mr. Jordan's opinion. He stated that when you look at the four sales in the appraisal, three of them don't meet the definition of arm's length.

Christine Hallowell, Chair of the North Haven Board of Assessors explained that North Haven is a special place in the hearts of people who live there and it often lasts in families for generations. If someone does sell, it's often sold to relatives. In many of those cases, it's not sold at full market value. One of the sales was actually to a child that has waterfront property whereas the adult's property doesn't; the child's property protects the view of the adult's property.

Attorney Gibbons asked Ms. Hallowell what the Town had done to notify the taxpayer.

Ms. Hallowell noted that the Town had met with the taxpayer before he applied for the abatement with the Town and tried to explain the methodologies and the land-schedules. She said that Dr. Sears was not interested in hearing any of that and had told her that a number of times, "I don't care about that". She added that when he then applied for the abatement she thought that Dr. Sears would want to hear some of the rationale of the assessment but he wasn't interested.

Ms. Brown commented that the Board could see from the timeline provided by the Town that the Town had spent a lot of time and effort on communication with the taxpayer, trying to explain to him how the assessment works. They had also met with him in the beginning of the year.

Ms. Hallowell added that she had tried to explain to Dr. Sears that there are properties that are flattening out that are more extreme than his, but he did not care about any of theirs.

Ms. Brown commented that Dr. Sears didn't want to hear about the other taxpayers' properties or that the Town was trying to assess everybody equally. He's only out for himself. Ms. Brown also then explained that the flats-out discount is a two-tiered discount policy as explained in the Town's Exhibit 5. If it's an extreme flattening out, it's an additional 15 percent, but if the flattening out didn't damage the sale, the Town has the right to not give that discount.

Attorney Gibbons stated that with the high burden of proof on the part of the taxpayer and the remarkably bad sales used by the appraiser, the Town of North Haven requested that the Board deny the request for abatement.

1. The Assessor(s) submitted as evidence the following documents:

- Exhibit 1: Brief – Response by the Town of North Haven to the Appeal, submitted by Attorney Paul L. Gibbons, Esq. on behalf of the Town.

- Exhibit 2: Exhibits – Response by the Town of North Haven to the Appeal, submitted by Attorney Paul L. Gibbons, Esq. on behalf of the Town.
2. The Assessors’ Agent offered the testimony from the following witnesses:  
Tammy Brown, Assessors’ Agent for the Town of North Haven, Christiane Hallowell, Chair of the Board of Assessors for the Town of North Haven, and Paul Gibbons, Attorney, represented the Town. They offered no other witnesses.
  3. The town’s certified ratio for the assessment year being appealed:  
Ms. Brown testified that the certified ratio for 2012 is 89%, the quality rating was certified at 23, and the sales ratio was 81.

The hearing portion of the meeting ended at 10:32 a.m.

Knox County Administrative Office Administrative Assistant Candice Richards was asked by the Board about what steps had been taken to notify the appellant of the hearing. Ms. Richards explained that she had sent a letter to Dr. Sears on May 7, 2013 via certified mail to the mailing address on his application, notifying Dr. Sears of the date and time of his hearing. The cover letter received from Dr. Sears along with his application for abatement on May 3, 2013 only said to “provide me” with notice and did not ask the Board to also notify his legal counsel, appraiser, or anyone else. Ms. Richards stated that Dr. Sears may have cc’d his attorney and appraiser on his cover letter to the Board, but unless she is specifically asked to send copies of materials to additional people, she does not do so because certified mail is expensive and it’s taxpayers’ money. On June 25, 2013, she discovered that the green certified mail return receipt had not come back. The piece of mail itself had not been sent back either, which is usually what happens if an individual does not claim the certified mail. She explained that she then looked up the tracking number for the certified mail on the US Postal Service website, which showed that the post office had received the certified mail on May 9, 2013 and left a notice for pickup on May 11, 2013. The website also showed that the item of mail was still at the post office and had yet to be picked up. Ms. Richards explained that she tried calling Dr. Sears’ cell phone since she was not aware of whether he was on North Haven or in Massachusetts at his home address, but he did not answer so she left him a voicemail at 1:33 p.m. on June 25, 2013. Dr. Sears did not return the call. *\*A copy of the tracking documentation from the USPS website will be attached to these minutes for reference.*

#### **IV. Board Deliberation & Vote**

##### **Findings of Fact**

1. Notice of this hearing was sent via certified mail on May 7, 2013 to the appellant at the mailing address listed on the application for tax abatement. The notice was not cc’d to any other individuals connected with the appellant because the cover letter with the appellant’s application only requested that *he* be notified of the date of the hearing. Per the tracking information on the [www.usps.com](http://www.usps.com) website for certified mail tracking number 7011 3500 0001 4852 9648, the certified mail arrived at the appellant’s post office on May 9, 2013 and a notice was left for the appellant by the post office on May 11, 2013. Also according to the USPS website, the article of mail has *still* not been picked up by the appellant as of today, June 28, 2013, and the post office has not sent the mail back to the County Administrative Office. A call was placed by Administrative Assistant Candice Richards in the County’s Administration Office to the appellant’s cell phone on June 25, 2013 at 1:33 p.m. after she realized the green certified mail receipt had not been sent back by the post office

confirming pickup. She left the appellant a detailed voicemail and asked him to return her call; the appellant did not call her back. Per the Town of North Haven's Attorney Paul Gibbons, the Town's response to the appellant's appeal was sent to [the appellant and] the appellant's attorney on June 13, 2013. While Mr. Gibbons did not specifically reference the date of this hearing in his correspondence, he did refer to the hearing itself and the appellant's appeal request. Neither the appellant nor his attorney contacted the County Administration Office to inquire about the hearing beyond the appellant's application for abatement that was received by the County Administration Office on May 3, 2013.

2. Neither the appraiser nor the appellant was in attendance to testify at this hearing.
  3. The appellant has standing for this appeal by virtue of his ownership of this property.
  4. The appeal was timely filed.
  5. The appraisal did not prove the assessment was manifestly wrong.
  6. The appellant's burden of proving that the assessment is manifestly wrong by giving credible, affirmative evidence of just value is set out clearly in the application that the appellant filled out and signed. This standard was not met.
  7. The appraisal adjustments had no paired sales analysis documentation.
  8. The town is being consistent in using available 3-year sales evidence.
  9. The appellant 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.
- Lauren Kenniston motioned to approve all of the Findings of Fact. Jim Murphy seconded. A vote was taken with all in favor.

### Decision

**The Knox County Board of Assessment Review finds in favor of the Town of North Haven.**

#### **V. Other Business**

#### **VI. Adjourn**

- A motion was made by Jim Murphy to adjourn. The motion was seconded by John Flood. A vote was taken with all in favor.

Meeting adjourned 10:53 a.m.

Respectfully Submitted,

Candice Richards  
 Administrative Assistant  
 Board of Assessment Review Recording Secretary

English

Customer Service

USPS Mobile

Register / Sign In



Search USPS.com or Track Packages

- Quick Tools
- Track & Confirm
- Enter up to 10 Tracking # Find
- Find USPS Locations
- Buy Stamps
- Schedule a Pickup
- Calculate Costs
- Find a ZIP Code™
- Hold Mail
- Change of Address

Ship a Package

Send Mail

Manage Your Mail

Shop

Business Solutions

# Track & Confirm

GET EMAIL UPDATES PRINT DETAILS

YOUR LABEL NUMBER	SERVICE	STATUS OF YOUR ITEM	DATE & TIME	LOCATION	FEATURES
7011350000148529648		Notice Left	May 11, 2013, 2:25 pm	CAMBRIDGE, MA 02138	Certified Mail™
		Forwarded	May 10, 2013, 8:47 am	CAMBRIDGE, MA	
		Arrival at Unit	May 9, 2013, 8:33 am	CAMBRIDGE, MA 02140	
		Depart USPS Sort Facility	May 9, 2013	BOSTON, MA 02205	
		Processed through USPS Sort Facility	May 9, 2013, 1:19 am	BOSTON, MA 02205	
		Processed through USPS Sort Facility	May 8, 2013, 3:11 pm	BOSTON, MA 02205	
		Depart USPS Sort Facility	May 7, 2013	SCARBOROUGH, ME 04074	
		Processed through USPS Sort Facility	May 7, 2013, 8:12 pm	SCARBOROUGH, ME 04074	

### Check on Another Item

What's your label (or receipt) number?

Find

#### LEGAL

- Privacy Policy ›
- Terms of Use ›
- FOIA ›
- No FEAR Act EEO Data ›

#### ON USPS.COM

- Government Services ›
- Buy Stamps & Shop ›
- Print a Label with Postage ›
- Customer Service ›
- Delivering Solutions to the Last Mile ›
- Site Index ›

#### ON ABOUT.USPS.COM

- About USPS Home ›
- Newsroom ›
- Mail Service Updates ›
- Forms & Publications ›
- Careers ›

#### OTHER USPS SITES

- Business Customer Gateway ›
- Postal Inspectors ›
- Inspector General ›
- Postal Explorer ›

Copyright© 2013 USPS. All Rights Reserved.