

Knox County Board of Assessment Review

Administration Office

62 Union Street
Rockland, Maine 04841



July 8, 2016

Deborah Childers
P. O. Box 262
Liberty, ME 04949

Re: Tax Abatement Application for property located at:
Map/Lot 103-003
Fish Street
Thomaston, Maine
(April 1, 2015 tax year)

Dear Ms. Childers,

The Knox County Board of Assessment Review (the "Board") met on Friday, July 1, 2016 at 10:00 a.m. and again on Friday, July 8, 2016 at 10:00 a.m. to hear and decide the 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	\$122,336
	Buildings	\$0
	Total	122,336
Owner's Opinion of Current Valuation	Land	\$49,000
	Buildings	\$0
	Total	\$49,000
Abatement Requested		\$73,336

Appellant's Evidence

1. In support of the taxpayer's position, they submitted the following documents:
 - Exhibit 1: Application for Abatement to the Board of Assessment Review dated 5/25/16, received by the County Administration Office on 5/26/16
 - Exhibit 2: Cover letter from Douglas Payne, Attorney, which accompanied a packet of documents, including the appellant's application to the Town of Thomaston for abatement dated 1/27/16, various tax bills, property listings, email from Gregory Peet, aerial image of the subject property, appellant's application to the Town of Thomaston for abatement dated 10/27/15, decision of the Thomaston Board of Assessors decision dated 3/30/16, assessment history record, notice of decision of the Thomaston Board of Assessors by Assessors' Agent David Martucci, an additional copy of the application for abatement to the Knox County Board of Assessment Review, tax map 103, 2006 – 2007 Thomaston tax assessment record, letter from Gregory Peet, and copy of an email from David Martucci to Coldwell broker Mike Garrigan, all submitted to the County Administrative Office on 6/2/16
 - Exhibit 3: Affidavit of Deborah Childers, dated 6/14/16 and received by the County Administration Office on 6/16/16
 - Exhibit 4: Cover letter from Douglas Payne, Attorney, which accompanied a packet of documents, including a comparison of the subject property to adjacent properties, Excerpts from the 2014/2015 Valuation Book Town of Thomaston, the 2015 Thomaston Property Tax bill for map 103, Lot 2 (19 Fish Street), and the Town of

Thomaston 2013/2014 Valuation Book cover page and page 158, all of which was received by the County Administrative Office on 6/17/16

2. In support of the taxpayers' position, they offered the testimony from the following witnesses:
The taxpayer, Deborah Childers, was present for her party. Her attorney, Douglas Payne, testified on the taxpayer's behalf. They offered no other witnesses.
3. Overvaluation:
In this appeal, one of the taxpayer's concerns and arguments focused on their belief that the property was substantially overvalued. The evidence of overvaluation the taxpayers presented was primarily based on the taxpayers' view that the subject property is valued too high (\$122,336) considering her belief that only about 1 acre of the 2.41 acres is developable, it has mud flats for shorefront, and soil conditions have been the cause of a potential sale of the property being cancelled. The taxpayer also believes that the valuation is a deterrent to potential buyers even with her significantly lowering her asking price for the property.

Town's Evidence

1. The Assessors' Agent submitted as evidence the following documents:
 - Exhibit 1: Response to Appeal by David B. Martucci, CMA, Thomaston Assessors' Agent
 - Exhibit 2: Current Property Card, Deed & Property Sketch for 103-003
 - Exhibit 3: 3/24/2016 Abatement Request, Findings, Conclusions & Decision of the Thomaston Board of Assessors
 - Exhibit 4: 5/6/2015 Abatement Request, Findings, Conclusions & Decision of the Thomaston Board of Assessors
 - Exhibit 5: Tax Cards for 202-011, 204-113, 208-003, and 204-145
 - Exhibit 6: 2007 Revaluation Land Pricing Chart
 - Exhibit 7: 1994-2006 Tax Card for 1003-003 (Part of 1994 Revaluation Land Pricing)
 - Exhibit 8: 2015 Maine Revenue Service Ratio Study for Thomaston
 - Exhibit 9: Deed List from Title Search of 103-005 & Title Search Passageway to Austin's & Prior Deeds for 103-003
 - Exhibit 10: J.H. Mathieson Survey C14 S187, Falla & Sons Survey C23 S108
 - Exhibit 11: Falla & Sons Report & Sketch
 - Exhibit 12: URS Corp. Study, Maine DEP VRAP
2. The Assessors offered the testimony from the following witnesses:
David B. Martucci, Assessors' Agent for the Town of Thomaston represented the Town. He offered no other witnesses.
3. The town's certified ratio for the assessment year being appealed:
Assessors' Agent David Martucci testified that the certified ratio for 2015 is 100%, the base ratio of the State is 100%, and that the quality rating is 18.

Findings of Fact

1. The appellant has standing for this appeal by virtue of her ownership of this property.
2. The appeal was timely filed.
3. The Town of Thomaston's commitment date was September 29, 2015.
4. The Town's certified ratio was 100%, state ratio was 100%, and the quality rating was 18.
5. The written communication between the Town and Appellants was clear.
6. The Town of Thomaston has met its burden of equity by the demonstration of its ratio.
7. The appellant has not proven that the subject property was worth the requested abated value of \$49,000.

8. The Knox County Board of Assessment Review finds that the appellant's testimony was not persuasive.
9. The Board took no position on the boundary dispute.
10. The multiple tax bills offered into evidence by the appellant do not prove what the market value of the subject property is on 4/1/2015.
11. The email of 11/20/2015 from Greg to Debbie does not prove what the market value of the subject property is on 4/1/2015.
12. The letter dated 3/24/2016 from attorney Douglas J. Payne to the town of Thomaston does not prove that the assessment of the subject property is manifestly wrong.
13. The current land pricing schedules used to value the subject property were provided to this Board.
14. The property cards for the neighboring properties were not provided to this Board, which would have allowed the Board to see if the pricing schedules were applied equitably.
15. This Board deals with appeals of assessments for property tax purposes. It does not deal with appeals of property taxes.
16. The portion of the 2014-2015 Thomaston Valuation Book provided by the appellant does not prove the market value of the subject property as of 4/1/2015.
17. The listings of land for sale do not prove what the market value of the subject property is on 4/1/2015.
18. The Town of Thomaston has demonstrated that the subject assessment is created from charts and sources used to determine assessments of other similar properties in Thomaston.
19. The Town of Thomaston has demonstrated that the subject assessment is reasonably similar to assessments of the comparables presented by the appellant.
20. The document "Comparison to Adjacent Properties" does not prove market value of the subject property as of 4/1/2015 because it was for a different commitment year.
21. The document "Comparison to Adjacent Properties" provided by the appellant for the 2014-2015 commitment year is not relevant to the appeal.
22. The appellant has not proven that the assessment is manifestly wrong and has not proven that the judgment of the Assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results.

Decision

Based on the Board's review of the written information submitted by the Town of Thomaston, taxpayer Ms. Deborah Childers and Mr. Douglas J. Payne, Esq., Attorney, on behalf of Ms. Childers, and after oral presentations by Mr. David Martucci, Assessors' Agent for the Town of Thomaston, Mr. Douglas Payne, Attorney for the taxpayer, and Ms. Deborah Childers, taxpayer, the Board determined as follows:

The Board finds that the taxpayer's testimony was not persuasive as to the question of overvaluation or unjust discrimination. The applicant has failed to show proof that the assessment is irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results or that there was unjust discrimination. The Knox County Board of Assessment Review therefore finds in favor of the Town of Thomaston.

Vote

The Board voted 4 - 0 in favor of the Town of Thomaston.

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

A handwritten signature in black ink, appearing to read 'MARIAN A. ROBINSON', written in a cursive style.

Marian A. Robinson, Board Chair

Cc: Board of Assessment Review
Thomaston Board of Assessors
Douglas J. Payne
Knox County Commission
File