

*Knox County Board of Assessment Review
Administration Office
62 Union Street
Rockland, Maine 04841*



January 7, 2011

Keith Bradoc Gallant
One Reservoir Street
New Haven, CT 06511

Re: Tax Abatement Application for property located at:
Map/Lot 103-014
14annah Lane
Port Clyde, Maine
(April 1, 2010 tax year)

Dear Mr. Gallant:

The Knox County Board of Assessment Review (the "Board") met on Friday, January 7, 2011 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 of \$428,200 in assessed value for a total revised assessment of \$408,600 (\$836,800 – \$428,200 = \$408,600) relating to 2009-2010 taxes (the April 1, 2010 tax year).

Appellant's Evidence

1. In support of the taxpayer's position, he submitted the following documents:
 - Exhibit 1: Letter to Board of Assessment Review dated 12/29/10
 - Exhibit 2: Application for Abatement to BAR dated 11/28/10
 - Exhibit 3: Application for Abatement to Town of St. George dated 8/10/10
 - Exhibit 4: 2010 Real Estate Tax Bill for \$6,108.64
 - Exhibit 5: Letter of appeal to the County Commission dated 10/19/10
 - Exhibit 6: Letter of Denial of Abatement from the Town of St. George dated 10/4/10
 - Exhibit 7: Letter of taxpayer's request for hearing with St. George Board of Assessors
 - Exhibit 8: Letter to taxpayer from St. George Board of Assessors - notification of town-wide revaluation dated 5/21/10
 - Exhibit 9: Letter to taxpayer from St. George Board of Assessors showing 2009 tax information including mil rate of 12.5, also dated 5/21/10.

2. In support of the taxpayer's position, he submitted the following documents which were **not** considered as admissible:
 - Letter to Board of Assessment Review received on 1/5/11 at 4:04 p.m. – the Board voted to consider this document as **inadmissible** for the following reasons:
 1. The letter contained information not submitted as part of the original application to the Board and therefore came in after the deadline.

2. Since the appellant was not in attendance at the hearing, the Assessors' Agent for the Town of St. George and the Board were unable to ask the appellant any questions relating to the new information in the letter.
3. In support of the taxpayer's position, he offered the testimony from the following witnesses:
The taxpayer was not present at the hearing. A letter was received from the taxpayer on 1/3/2011, explaining that he and his wife were unable to attend the hearing, and stated that the documents submitted fully set their reasons for appeal and asked that the Board consider their appeal notwithstanding their inability to be present in person.
4. 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 view that property values had decreased in recent years. The Board finds that the taxpayer's testimony was not persuasive on the issue of the sales analysis supporting the total assessment of the Gallant property. The Board finds that the assessed value of the Gallant property is consistent with the property's just value, such that the property was not shown to be overvalued.
5. Unjust Discrimination:
In this appeal, one of the taxpayer's concerns and arguments focused on his/her belief that the property was the subject of unjust discrimination. The evidence of unjust discrimination presented by the taxpayer was primarily based on the taxpayer's view that the property at 183 Horse Point Road was not waterfront land, the building more substantial than the subject property, and the taxes were nearly \$1,000 less than the subject property.

Town's Evidence

1. The Assessor(s) submitted as evidence the following documents:
 - Exhibit 1: Cover Letter to Board of Assessment Review dated 12/30/10
 - Exhibit 2: Property card for Map 103 Lot 024 **comparable to taxpayer's property**
Valuation report for Map 103 Lot 024
 - Exhibit 3: Property cards for Map 103 Lots 014, 015, and 016 **neighboring properties**
Valuation reports for Map 103 Lots 014, 015, and 016
 - Exhibit 4: Tax maps 101, 102, 103, 205, and 209
 - Exhibit 5: **Sale of properties with comparable waterfront values** (Property cards and Valuation reports) for:
 - Map 209-029-A
 - Map 209 Lot 029
 - Map 101 Lot 004
 - Map 205 Lot 083
 - Map 102 Lot 055
 - Map 102 Lot 067
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%.

Decision

Based on the Board's review of the written information submitted by Mr. Keith Bradoc Gallant and the Town of St. George Assessors, and after oral presentation by Robert Gingras, Assessors' Agent for the Town of St. George, the Board determined as follows:

The Board finds that that the taxpayer's testimony was not persuasive on the issue of unjust discrimination. The Board finds that the Assessors' Agent did use the same methodology consistently to assess the Gallant property and those properties that are similarly situated in the neighborhood as shown in Assessors' Exhibit 3, neighboring properties. The taxpayer failed to provide evidence that the Assessors' methodology necessarily resulted in unjust discrimination of the Gallant property in comparison to similarly situated properties.

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

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 schedule 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 assessment was fraudulent, dishonest or illegal discrimination. **The Board does not find that the appellant has met his burden in this regard.**

Vote

The Board voted 6 - 0 in favor of the denial of the tax abatement claim, with 0 opposed (one Board member was absent) and 0 abstaining.

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', with a long horizontal stroke extending to the right.

Marian A. Robinson, Board Chairman

Cc: Board of Assessment Review
Robert Gingras, Assessor's Agent for the Town of St. George
Knox County Commission
File