

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



February 3, 2014

Westley Hall  
145 Lower Road  
Appleton, ME 04862

Re: Tax Abatement Application for property located at:  
Map/Lot 11-7  
145 Lower Road  
Appleton, Maine  
(April 1, 2013 tax year)

Dear Mr. Hall,

The Knox County Board of Assessment Review (the "Board") met on Friday, January 31, 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	\$76,200
	Building	\$312,730
	<b>Total</b>	<b>\$388,930</b>
Owner's Opinion of Current Valuation	Land	\$70,000
	Building	\$270,000
	<b>Total</b>	<b>\$340,000</b>
<b>Abatement Requested</b>		<b>\$48,930</b>

### **Appellant's Evidence**

1. In support of the taxpayer's position, he submitted the following documents:
  - Exhibit 1: Application for Abatement to BAR dated 12/30/13
  - Exhibit 2: Application for Abatement to Town of Appleton dated 10/9/13
  - Exhibit 3: Letter to Mr. Hall from Appleton Selectman Donald Burke dated 12/5/13
  - Exhibit 4: Letter to the Appleton Board of Selectmen from Assessor's Agent Robert Duplisea dated 12/3/13
  
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 when he had his property listed on the market for \$349,000, which is lower than the current assessment, it did not sell. He also believed that the 35% Pettingill Stream location adjustment should not apply to his property because it is only about 20 – 30 feet of swamp area and he couldn't have a dock there.

## **Town's Evidence**

1. The Assessors' Agent submitted as evidence the following documents:
  - Exhibit 1: Cover Letter to Board of Assessment Review dated 1/14/14
  - Exhibit 2: Summary of the Town of Appleton's position as written by Robert Duplisea dated 1/14/14.
  - Exhibit 3: Three tax maps
  - Exhibit 4: A copy of Mr. Hall's application for abatement to the Town of Appleton dated 10/9/13, a copy of Mr. Burke's letter to the Hall's dated 12/5/13, and a copy of the letter to the Appleton Board of Selectmen from Robert Duplisea dated 12/3/13
  
2. The Assessors' Agent offered the testimony from the following witnesses:  
Appleton Selectman Donald Burke and Appleton Assessors' Agent Robert Duplisea were present to testify on behalf of the Town. They offered no other witnesses.
  
3. The town certified ratio for the assessment year being appealed:  
Mr. Duplisea testified that the certified ratio for 2013 is 100%, and that the quality rating was under 20.

## **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.
3. The Knox County Board of Assessment Review accepted the property cards at the hearing as evidence.
4. The Town's certified ratio was 100%. The quality rating was below 20.
5. The Board's duty is to deal with the assessed value in the Commitment book.
6. The amount of evidence presented from both the appellant and the Assessors' Agent was not substantial in quality or quantity.
7. There was no substantiation that the Town's 35% factor was incorrect.
8. An appraisal or broker's listing would have given evidence.
9. There was no quantifiable evidence submitted to substantiate that the Appleton Board of Assessors' value was manifestly wrong.
10. 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.

## **Decision**

Based on the Board's review of the written information submitted by the Town of Appleton and Mr. Westley Hall, and after oral presentations by Robert Duplisea, Assessors' Agent for the Town of Appleton, and Mr. Westley Hall, 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 Appleton.

## **Vote**

The Board voted 6 - 0 in favor of the Town of Appleton.

## **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  
Appleton Board of Assessors  
Knox County Commission  
File