

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

August 10, 2012

Edward & Shelia Harshman  
33 Booker Street  
Thomaston, ME 04861

Re: Tax Abatement Application for property located at:  
Map/Lots 105-227 (House)  
33 Booker Street  
Thomaston, Maine  
(April 1, 2011 tax year)

Dear Dr. & Mrs. Harshman,

The Knox County Board of Assessment Review (the “Board”) met on Friday, August 10, 2012 at 10:00 a.m. to hear and decide your tax abatement appeal for the above listed property for the April 1, 2011 tax year, and to discuss and adopt this written decision.

You have requested an abatement based on the information below:

Current Assessed Valuation	Land	\$93,664
	Building	\$179,995
	<b>Total</b>	<b>\$273,659</b>

Owner’s Opinion of Current Valuation	Land	\$18,170
	Building	\$106,830
	<b>Total</b>	<b>\$125,000</b>

<b>Abatement Requested</b>	<b>\$148,659</b>
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**Appellant’s Evidence**

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

- Exhibit 1: Letter from taxpayers to the Board of Assessment Review dated 6/8/12
- Exhibit 2: Statement of Appeal to the Board of Assessment Review dated 5/31/12
- Exhibit 3: Application for Administrative Appeal to Board of Appeals (of Thomaston) dated 9/29/11
- Exhibit 4: Application for Abatement to Board of Assessment Review for 33 Booker Street (Map/Lot 105/227) labeled “House” dated 5/30/12
- Exhibit 5: Application for Abatement to Board of Assessment Review for 31 Booker Street (Map/Lot 105/225) labeled “Barn” dated 5/30/12
- Exhibit 6: First page only of an Application for Abatement to Board of Assessment Review for 33 Booker Street (Map/Lot 105/227) labeled “House” for tax year 2008.
- Exhibit 7: Town of Thomaston, Maine Assessment History Records for both subject lots

- Exhibit 8: Universal Residential Appraisal Report done by Sharon A. Lang of Maine Appraisal Services (for USAA Home Equity), Inc. for 33 Booker Street, effective date of appraisal: 10/7/08
  - Exhibit 9: A single page with four photos of the barn at 31 Booker Street dated 4/1/12
  - Exhibit 10: Three pages with ten photos of the house at 33 Booker Street dated 4/1/12
  - Exhibit 11: Property Cards for 33 and 31 Booker Street
  - Exhibit 12: Property listings from www.trulia.com for listings on High Street, West Meadow Road, Buttermilk Lane, and Dunbar Road, all in Thomaston
  - Exhibit 13: Letter from the Town of Thomaston Assessing Office to the Taxpayers dated 5/2/12
  - Exhibit 14: Letter from the Town of Thomaston Assessing Office to the Taxpayers dated 4/2/12, attached with the taxpayer's Application for Abatement to the Town of Thomaston for both 31 and 33 Booker Street (two separate applications) dated 3/30/12
  - Exhibit 15: Letter from Attorney Andrews Bruce Campbell of the Campbell Law Offices to Town Manager Valmore Blastow dated 9/14/11
  - Exhibit 16: Letter from Thomaston Code Enforcement Officer Peter Surek to Shelia Harshman dated 8/29/11
  - Exhibit 17: A packet including a letter from the taxpayer to the Board of Assessment Review dated 7/5/12, a letter from the taxpayer to Thomaston Assessor David Martucci dated 6/29/12, and a stapled group of property cards for other properties in the Town of Thomaston
2. In support of the taxpayer's position, he offered the testimony from the following witnesses:  
The taxpayers, Shelia and Edward Harshman, were the only persons present for their party. They did not offer any witnesses. Their attorney, Andrews Bruce Campbell was not present at the hearing.
3. Overvaluation:  
In this appeal, one of the taxpayers' concerns and arguments focused on their belief that the property was substantially overvalued. The evidence of overvaluation the taxpayers presented was primarily based on believing that the physical condition of the property was very poor compared to the properties that the Town used as comparables and the fact that only 20% of the house has a foundation under it.

## **Town's Evidence**

1. The Assessor(s) submitted as evidence the following documents:
- Exhibit 1: Cover Letter to Board of Assessment Review dated 7/6/12
  - Exhibit 2: Taxpayer Abatement Application to the Town of Thomaston dated 3/30/12
  - Exhibit 3: Letter from David Martucci to the taxpayer dated 4/2/12; memo by Mr. Martucci dated 7/5/12; minutes from the Thomaston Board of Assessors meeting of 4/24/12
  - Exhibit 4: Tax Assessment Card for subject property
  - Exhibit 5: Tax map 105
  - Exhibit 6: 2011 State Ratio Study
  - Exhibit 7: Recently Sold Properties – Property Cards:  
Map 105 / Lot 129  
Map 101 / Lot 125  
Map 105 / Lot 261
  - Exhibit 8: Comparable Properties – Property Cards:  
Map 105 / Lot 111

Map 105 / Lot 151

Map 105 / Lot 029

Map 101 / Lot 089

- Exhibit 9: Assessors' Agent Notes
- Exhibit 10: Assessing Manual
- Exhibit 11: Land Value Calculations

2. The Assessors offered the testimony from the following witnesses:  
David Martucci, Assessors' Agent for the Town of Thomaston, and Paul Gibbons, Attorney for the Town of Thomaston, represented the Town.
3. The town certified ratio for the assessment year being appealed:  
100%.

### **Findings of Fact**

1. The appellants have standing for this appeal by virtue of their ownership of this property.
2. The appeal was timely filed.
3. The commitment date was September 27, 2011 for the subject property tax.
4. The certified ratio was 100% and the quality rating was 15.
5. The Town of Thomaston has met its burden of equity by the demonstration of its ratio.
6. The appellants have not proven substantial overvaluation, unjust discrimination, or fraud, dishonesty or illegality.
7. The appellants have not proven that the assessment was manifestly wrong.
8. Knox County Board of Assessment Review Member Rick Lavoie should not recuse himself.
9. No quantifiable evidence was presented to substantiate that the Thomaston Assessors' assessment was manifestly wrong.

### **Decision**

Based on the Board's review of the written information submitted by Mr. and Mrs. Harshman and the Town of Thomaston Assessors, and after oral presentations by David Martucci, Assessor for the Town of Thomaston, Paul Gibbons, Attorney for the Town of Thomaston, the Board determined as follows:

The Board finds that that the taxpayers' testimony was not persuasive on the issue of substantial overvaluation, unjust discrimination, or illegal assessment.

Based upon the foregoing, the Board finds that the taxpayers have not proven that the assessed valuation of the subject property was manifestly wrong; therefore, the Board denies the appellants' request for abatement relating to the April 1, 2011 tax year.

### **Vote**

The Board voted 6 - 0 in to deny the appellant's tax abatement request.

## Appeal

You have the right to appeal this decision within 30 days of notice of this 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 Chairman

Cc: Board of Assessment Review  
Andrews Bruce Campbell, Attorney for the Taxpayers  
David Martucci, Assessor for the Town of Thomaston  
Paul Gibbons, Attorney for the Town of Thomaston  
Knox County Commission  
File