

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



May 12, 2014

John Aldrich & Tracie Rozhon  
#1 Henry Johnson Blvd  
Albany, NY 12210

Re: Tax Abatement Application for property located at:  
**Map/Lot 020-012B**  
Middle Road  
North Haven, Maine  
(April 1, 2013 tax year)

Dear Mr. Aldrich and Ms. Rozhon,

The Knox County Board of Assessment Review (the "Board") met on Friday, May 2, 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	\$453,500
	Building	\$0
	<b>Total</b>	<b>\$453,500</b>
Owner's Opinion of Current Valuation	Land	\$226,750
	Building	\$0
	<b>Total</b>	<b>\$226,750</b>
<b>Abatement Requested</b>		<b>\$226,750</b>

### **Appellant's Evidence**

1. In support of the taxpayers' position, they submitted the following documents:
  - Exhibit 1: Application for Abatement to Board of Assessment Review for Middle Road (Map/Lot 020/012B) dated 3/12/14
  - Exhibit 2: Document entitled "Owners' Response to the letters dated January 23, 2014, and Signed by Christiane B. Hallowell"
  - Exhibit 3: Letter from Christiane B. Hallowell, Chair of the North Haven Board of Assessors, to John Aldrich and Tracie Rozhon dated 1/23/14
  - Exhibit 4: Application for Abatement to Town of North Haven dated 12/13/13
  - Exhibit 5: Letter from Tammy Brown, Assessors' Agent for the Town of North Haven to Janice Hopkins, Trustee, dated 7/28/11
  
2. In support of the taxpayers' position, they offered the testimony from the following witnesses:

The taxpayers, John Aldrich and Tracie Rozhon, were the only persons present for their party. They did not offer any witnesses.

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 the fact that the subject property had been on the market prior to the current recession, as well as after, and did not sell despite the price being continually lowered. The subject property was purchased along with Lot 006 for \$350,000, rather than at the assessed total value of \$746,200 (Lot 6 is assessed at \$292,700 and Lot 12B is assessed at \$453,500). Other factors believed to indicate overvaluation are taxpayer's view that the land is "unbuildable", the inclusion of a portion of the dam in the parcel, the fact that a neighboring property (Lot 12A) is assessed at about half of the subject property, and the obligation to maintain a right of way for use by neighboring owners.

## **Town's Evidence**

1. The Assessors submitted as evidence the following documents:

- Exhibit A: Cover Letter to Board of Assessment Review from Attorney Paul Gibbons dated 4/18/14
- Exhibit B: Document entitled "BRIEF" prepared by Attorney Paul Gibbons
- Exhibit C: A bound set of 19 exhibits as prepared by Attorney Paul Gibbons.

2. The Assessors 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, consultant James H. Murphy, Jr., C.M.A., and Paul Gibbons, Attorney, represented the Town. They offered no other witnesses.

3. The town certified ratio for the assessment year being appealed:

Assessors' Agent Tammy Brown testified that the certified ratio for 2013 is 89%, the base ratio of the State is 82%, and that the quality rating is 22.

## **Findings of Facts**

1. The appellants have standing for this appeal by virtue of their ownership of this property.
2. The appeal was timely filed.
3. The Town has established that the subject property and similar properties were assessed in a similar fashion.
4. The Town's certified ratio was 89% and the quality rating was 22.
5. The Town of North Haven has met its burden of equality by the demonstration of its ratio.
6. The written communication between the Town and Appellants was clear.
7. No quantifiable evidence was submitted by the appellants to substantiate the argument that the North Haven Board of Assessors' value was manifestly wrong.
8. The Town's Assessors' Agent testified that the right-of-way was considered in the property's assessment.
9. No sale price or other evidence of Lot 12B was submitted.

10. The Board agrees that case law equates sale price with just value but no value is proven by evidence for the just value of the individual lot.
11. No evidence, documentary or otherwise, was submitted to prove that the lot is unbuildable.
12. The Knox County Board of Assessment Review finds that the appellant's testimony was not persuasive as to the question of burden of proof for overvaluation, unjust discrimination, or that the assessment is fraudulent, dishonest, or illegal.

### **Decision**

Based on the Board's review of the written information submitted by Mr. John Aldrich and Ms. Tracie Rozhon, and by the Town of North Haven, and after oral presentations by Mr. Aldrich, Ms. Rozhon, Tammy Brown, Assessors' Agent for the Town of North Haven, North Haven Attorney Paul Gibbons, and Witness for the Town Jim Murphy, Jr., the Board determined as follows:

The Board finds that that the taxpayers' 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 North Haven.

### **Vote**

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

### **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  
Tammy Brown, Assessors' Agent for the Town of North Haven  
Paul Gibbons, Attorney for the Town of North Haven  
Knox County Commission  
File