



Knox County
Board of Assessment Review

A meeting of the Knox County Board of Assessment Review took place on Friday, May 17, 2013 at 10:00 a.m. in the Knox County Commission Hearing Room.

Board members in attendance: Jim Murphy, Martin Cates, Tammy Brown, Marian Robinson, Lauren Hall Kenniston. *Members not in attendance: John Flood, Rick Lavoie.* County Administrative office staff in attendance: Administrative Assistant Candice Richards serving as recording secretary.

Others in attendance: John Rosenblum, taxpayer; Robert Gingras, Assessors' Agent for the Town of St. George; Christiane Hallowell, North Haven Board of Assessors; and William Reinhardt, St. George Selectman.

AGENDA

Friday – May 17, 2013 – 10:00 a.m.

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| I. | 10:00 | Meeting Called To Order |
| II. | 10:01 | Opening Remarks by Board Chair |
| III. | 10:10 | Hearing |
| IV. | 11:00 | Board Deliberation & Vote |
| V. | Other Business | |
| VI. | Adjourn | |

I. Meeting called to order

Chair Marian Robinson called the meeting to order at 10:00 a.m.

II. Opening Remarks by Chair

Chair Marian Robinson explained the format of the meeting and swore in all those who wished to testify.

III. Hearing

Mr. Rosenblum stated that he had two reasons for asking for an abatement. Each of the two reasons represented 10% (\$22,500) of the base assessed value of the property, for a total abatement request of \$45,000. He said that the first reason is that an adjustment was made on the shore frontage of his property and he believed that adjustments were not made to similar properties. The second reason is because he was told that he has two dwelling units but that's been hard for him to challenge because there's very little data for him to use as comparables. He didn't believe he had two dwelling units because only one had a kitchen. He also heard the St. George Board's decision so late that he didn't have time to collect data before going on travel he had already planned.

Appellant's Evidence

The taxpayers requested an abatement based on the following information for the April 1, 2012 tax year:

Current Assessed Valuation	Land	\$412,100
	Building	\$354,600
	Total	\$766,700

Owner's Opinion of Current Valuation	Land	\$367,100
	Building	\$354,600
	Total	\$721,700

Abatement Requested	\$45,000
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- Jim Murphy motioned that the appellant has standing for this appeal and all materials were timely filed. Lauren Kenniston seconded. A vote was taken with all in favor.

1. In support of the taxpayer's position, they submitted the following documents:

- Exhibit 1: Application for Abatement to Board of Assessment Review dated 4/8/13 received 4/11/13
- Exhibit 2: Attachment 1
- Exhibit 3: Attachment 2
- Exhibit 4: Exhibit 1 (as labeled by applicant)
- Exhibit 5: Exhibit 2 (as labeled by applicant)
- Exhibit 6: Exhibit 3 (as labeled by applicant)
- Exhibit 7: Exhibit 4 (as labeled by applicant)
- Exhibit 8: Exhibit 5 (as labeled by applicant)
- Exhibit 9: Exhibit 6 (as labeled by applicant)
- Exhibit 10: Exhibit 7 (as labeled by applicant)
- Exhibit 11: Cover letter with a 3-page Valuation Report for 19 Parsons Lane

2. In support of the taxpayer's position, he offered the testimony from the following witnesses:

The taxpayer, John Rosenblum, was the only person present for the taxpayer's party. He did not offer any witnesses.

3. Unjust Discrimination:

In this appeal, one of the taxpayers' concerns and arguments focused on his 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 belief that the Town made an adjustment on his shore frontage that he believes was not made to similar properties for that reason. He also disputed the Town's assertion that he had two dwelling units since one of the two does not have a kitchen.

Town's Evidence

Mr. Gingras stated that the property was a 300-foot lot with two buildings and a developed front on it. He said that the comparables Mr. Rosenblum presented as comparables do not have two buildings and developed front on it so they aren't actually comparable. He stated that the Town was well within 10 percent and that the appellant was only asking for an abatement of \$45,000 (about 5.9% of the committed assessment), which is less than 10% of the committed assessment and therefore not a big enough difference to be called significant. He stated that Mr. Rosenblum was not being discriminated against. Most of the 300 feet is developed, which is

quite different from the comparables submitted by Mr. Rosenblum. He noted that the Town of St. George has never seen an appraisal on this property. The Town feels Mr. Rosenblum has been treated fairly.

1. The Assessor(s) submitted as evidence the following documents:

- Exhibit 1: Cover Letter to Board of Assessment Review dated 5/1/13 received 5/2/13
- Exhibit 2: Property Cards and Valuation Reports for the Subject Property and Neighboring Properties:
Map 231 / Lot 035
Map 231 / Lot 038
Map 231 / Lot 039
Map 231 / Lot 041
Map 231 / Lot 045
Map 231 / Lot 047
Map 231 / Lot 050
Map 231 / Lot 051
- Exhibit 3: Property Cards and Valuation Reports for Comparable Properties:
Map 103 / Lot 020
Map 209 / Lot 032
Map 238 / Lot 003
- Exhibit 4: Tax Maps:
Map 103
Map 209
Map 231
Map 238

2. The Assessors' Agent offered the testimony from the following witnesses:

Mr. Gingras, Assessors' Agent for the Town of St. George represented the Town. He offered no other witnesses.

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

Mr. Gingras testified that the certified ratio for 2012 is 100% and the quality rating was certified at 19 on waterfront 16 on residential.

Mr. Rosenblum commented that the letter he received from the Town said the 10% is because he had "two developed sites". He asked Mr. Gingras to explain what that meant. Mr. Gingras responded that Mr. Rosenblum did not have two developed sites.

Mr. Rosenblum noted that Mr. Gingras had said that the properties the appellant used were not comparable because they were not developed. Mr. Gingras responded that he said some were and some weren't.

Mr. Rosenblum expressed some frustration with the length of the process and the fact that he felt that the ground rules have never really been made clear to him. He had tried getting clarification from the town manager as to the exact definition of what constitutes a second developed site. He said that he was led to believe that the key to it was whether there was two kitchens.

Lauren Kenniston asked for clarification from Mr. Gingras on the use of the phrase “two developed sites” because the letter Mr. Rosenblum had received from the Town clearly said that he did have two developed sites. She asked whether he did or not. Mr. Gingras eventually said that the Board should just call it “developed” land rather than “developed sites”.

Upon being asked for clarification by Marian Robinson about how many improvements Mr. Rosenblum was taxed for, Mr. Gingras agreed that Mr. Rosenblum was taxed for four improvements but only has three (one well, one septic, one driveway), which is a difference of \$3,000. Mr. Gingras stated that he would get that fixed as soon as he got back to the town office.

Mr. Rosenblum said that he wanted to ask Mr. Gingras a question about the 101/007 Snow property he'd sent information on in an additional packet. Mr. Gingras stated that he didn't have it. It was not clear whether Mr. Rosenblum had complied with the Rules & Regulations and sent a copy to the Town at the same time he had sent it to the Board. A Board member offered his copy to Mr. Gingras to look at.

Mr. Rosenblum commented that one of the neighboring properties is owned by someone on the Selectboard, so he felt that that was one reason why the properties might be treated differently. He expressed disappointment because he felt that if he had no case for an abatement, then the Town shouldn't have dragged out the whole process and wasted everybody's time.

The hearing portion of the meeting ended at 10:53 a.m.

Mr. Gingras left the meeting at 10:53 a.m.

IV. Board Deliberation & Vote

Findings of Fact

1. The appellant has standing for this appeal by virtue of his ownership of this property.
 2. The appeal was timely filed.
 3. The tax year being appealed was April 1, 2012.
 4. The certified ratio was 100% and the quality rating for this class of property was 19.
 5. The Town of St. George has met its burden of equity.
 6. The written communication between the Town of St. George and the Appellant was not clear.
 7. There was no quantifiable evidence presented to substantiate that the St. George Assessors' assessment was manifestly wrong.
 8. The appellant's testimony was not persuasive as to unjust discrimination.
- Martin Cates motioned to approve all of the Findings of Fact. Lauren Kenniston seconded. A vote was taken with all in favor.
 - **A motion was made by Jim Murphy to find in favor of the Town of St. George and to deny the abatement request. The motion was seconded by Lauren Kenniston. A vote was taken with all in favor 5 - 0.**

Decision

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 St. George.

V. Other Business

Jim Murphy asked for the Board's views on the North Haven abatement hearing in June because he had helped develop the North Haven assessment numbers in 2006 in the pricing schedules as part of the in-house re-valuation. He did not assist in applying the numbers to the property. There have been no abatement requests in the seven years since then. None of the Board members felt that Mr. Murphy should refrain from being on the Board at the June 28th hearing. Martin Cates noted that he had no problem explaining at the hearing that the Board had discussed this.

VI. Adjourn

- A motion was made by Jim Murphy to adjourn. The motion was seconded by Tammy Brown. A vote was taken with all in favor.

Meeting adjourned 11:17 a.m.

Respectfully Submitted,

Candice Richards
Administrative Assistant
Board of Assessment Review Recording Secretary